



Dave Yost • Auditor of State



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Village of Darbyville
Pickaway County
16671 Main Street
Williamsport, Ohio 43164

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of Darbyville, Pickaway County, Ohio (the Village) for the years ended December 31, 2012 and 2011.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2012 or 2011.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of Matters We Reported in our Prior Engagement

1. In our prior audit we reported material non-compliance with Ohio Revised Code 5705.41(D), requiring prior certification of funds for purchases; we scanned the Village's manual disbursements ledger and determined this has been corrected;
2. Ohio Const. Art. XII, Section 5a and 1982 Op. Atty Gen. No. 82-031 require that interest earned on money derived from a motor vehicle license or fuel tax must follow the principal. We reported material non-compliance/material weakness for improperly allocating interest earnings among funds; per our scan of the Village's manual receipts ledger this has been corrected;
3. The interest allocation discussed above resulted in financial statement adjustments and a material weakness; this has also been corrected;

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

April 4, 2013

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VILLAGE OF DARBYVILLE

PICKAWAY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
APRIL 18, 2013