



Dave Yost • Auditor of State



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Village of Barnhill
Tuscarawas County
P.O. Box 558
Midvale, Ohio 44653

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 Barnhill, Tuscarawas County, Ohio (the Village), for the years ended December 31, 2013 and 2012.

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 Villages' financial statements, transactions or balances for the years ended December 31, 2013 or 2012.

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.

Current Year Observation

1. We noted that a \$170 Motor Vehicle License Tax receipt was posted to the General Fund instead of the Street Construction, Maintenance and Repair Fund as required by Ohio Rev. Code Section 4501.031. The Village should post Motor Vehicle License Tax revenue to the Street Construction, Maintenance and Repair Fund.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the fund posting error reported in item 1 above, the prior audit for the years ended December 31, 2011 and 2010 included a material weakness regarding the classification of certain property tax and intergovernmental revenue. We reviewed the Receipt Ledger Report for 2013 and 2012 and noted that property tax reimbursements from the State were incorrectly classified as property taxes instead of intergovernmental revenue. The Village should post property tax reimbursement as Intergovernmental Revenue.

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

Dave Yost
Auditor of State

Columbus, Ohio

March 24, 2014

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VILLAGE OF BARNHILL
TUSSCARAWAS 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 8, 2014