### VILLAGE OF STOUTSVILLE FAIRFIELD COUNTY

#### **BASIC AUDIT**

## FOR THE YEARS ENDED DECEMBER 31, 2014 and 2013



Dave Yost • Auditor of State



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Village of Stoutsville Fairfield County P.O. Box 115 Stoutsville, Ohio 43154

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 Stoutsville, Fairfield County, Ohio, (the Village) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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.

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Columbus, Ohio

September 23, 2015

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VILLAGE OF STOUTSVILLE

FAIRFIELD 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 Babbett

**CLERK OF THE BUREAU** 

CERTIFIED OCTOBER 20, 2015

> 88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506 Phone: 614-466-4514 or 800-282-0370 Fax: 614-466-4490 www.ohioauditor.gov