



Dave Yost • Auditor of State





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Village of Marseilles  
Wyandot County  
20295 Center Street  
Upper Sandusky, Ohio 43351

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 Marseilles, Wyandot County, Ohio (the Village) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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

### Bank Reconciliations

The Village Fiscal Officer does perform monthly reconciliations, however, they are not reviewed and approved by Council. This could lead to cash going un-reconciled without Council's knowledge. Also, the reconciled bank balance is \$321 higher than the fund balances reported on the Fiscal Officer's Cash Journal as of December 31, 2016. We recommend the Fiscal Officer perform a monthly reconciliation consisting of fund balances, bank statements, investment balances, and a detail of outstanding checks. This should be submitted to Council monthly for their approval. Council should review the reconciliation and document their approval either by signing the reconciliation or approving the reconciliation in their minutes. In addition, the \$321 variance should be investigated and corrected by the Fiscal Officer.

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

**Dave Yost**  
Auditor of State

July 26, 2017

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**VILLAGE OF MARSEILLES**

**WYANDOT 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  
AUGUST 8, 2017**