



Dave Yost • Auditor of State



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Village of Marseilles
Wyandot County
Upper Sandusky, Ohio

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, 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 Reported in the Prior Engagement

1. The prior audit for the years ended December 31, 2010 and 2009 reported noncompliance for not approving permanent appropriations for 2010 and 2009 in accordance with Ohio Revised Code Section 5705.38. The Village has corrected this matter and properly approved appropriations for 2012 and 2011.
2. The prior audit for the years ended December 31, 2010 and 2009 reported noncompliance for expenditures exceeding appropriations due to the Village not approving permanent or supplemental appropriations for 2010 and 2009 in accordance with Ohio Revised Code Section 5705.40. The Village has corrected this matter and expenditures did not exceed appropriations for 2012 and 2011.
3. The prior audit for the years ended December 31, 2010 and 2009 reported noncompliance for expending money not properly appropriated due to the Village not approving appropriations for 2010 and 2009 in accordance with Ohio Revised Code Section 5705.41(B). The Village has corrected this matter and expenditures did not exceed appropriations for 2012 and 2011.
4. The prior audit for the years ended December 31, 2010 and 2009 reported noncompliance for expending money not properly certified by the fiscal officer in accordance with Ohio Revised Code Section 5705.41(D). The Village has corrected this matter and properly certified expenditures for 2012 and 2011.

5. The prior audit for the years ended December 31, 2010 and 2009 reported noncompliance for not certifying to the county auditor the total amount from all sources which is available for expenditures from each fund in the tax budget along with any unencumbered balances that existed at the end of the preceding year for 2010 and 2009 in accordance with Ohio Revised Code Section 5705.36. The Village has corrected this matter and completed the required certifications to the county auditor for 2012 and 2011.
6. The prior audit for the years ended December 31, 2010 and 2009 reported noncompliance for not maintaining the required accounting records in accordance with Ohio Admin. Code Section 117-2-02(D). The Village did not maintain an appropriation ledger for 2010 and 2009. The Village has corrected this matter and properly maintained an appropriation ledger for 2012 and 2011.
7. The prior audit for the years ended December 31, 2010 and 2009 reported a material weakness for a lack of budgetary monitoring controls. The Village corrected this matter and has placed in operation the necessary budgetary controls for 2012 and 2011.



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May 29, 2013



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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
JUNE 11, 2013