



Dave Yost • Auditor of State





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Village of Venedocia  
Van Wert County  
Venedocia, 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 Venedocia, Van Wert 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.

## Current Year Observations

1. We noted that the General Fund received \$1,600 for the sale of a tractor in 2014, however no approval of the sale was documented in the minutes. We recommend that the Village Council approve all sales of assets, and also that all documentation of quotes received for the sale be maintained by the Village and accepted by Village Council to ensure the best offer is received for the asset being sold.
2. We also noted that the Village reimbursed \$574 in 2014 and \$410 in 2013 to a Council Member for gas he put in the Village's mower by using his own personal gas tank at his home. The Council Member provided a hand written invoice to the Clerk for reimbursement which showed the amount he paid for the gas in his tank multiplied by the number of gallons he put into the Village's mower. We recommend that the Village purchase gas from an authorized gas station for the village's mowers in order to make sure that they are paying the proper amount for the gas as showed on the actual receipt obtained from the gas station.

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

**Dave Yost**  
Auditor of State

June 16, 2015

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**VILLAGE OF VENEDOCIA**

**VAN WERT 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 30, 2015**