



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Village of Dupont
Putnam County
P.O. Box 100
Dupont, Ohio 45837-0100

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 Dupont, Putnam County, Ohio (the Village) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 the following significant accounting issue to report.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2016 and 2015 included an exception for on-behalf activity not being recorded on the financial statements. We noted the 2018 and 2017 annual reports included similar errors. In 2018 and 2017, Ohio Public Works Commission and Community Development Block Grant receipts and disbursements of \$31,479 and \$12,600, respectively, were not recorded on the Village's financial statements. These errors were the result of inadequate policies and procedures in reviewing the financial statements. To help ensure the Village's financial statements are complete and accurate, the Village should adopt policies and procedures, including a final review of the statements by the Fiscal Officer and Council, to identify and correct errors and omissions.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

June 6, 2019

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VILLAGE OF DUPONT

PUTNAM 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 20, 2019**