



Dave Yost • Auditor of State





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Village of Yankee Lake  
Trumbull County  
Yankee Lake, 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 Yankee Lake, Trumbull County, (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 we Reported in our Prior Engagement**

Our prior agreed upon procedures for the years ended December 31, 2010 and 2009 included an exception for not filing a Certificate of Estimated Resources with the County. The certificate for 2012 was filed as required, but the Village did not file a certificate for 2011, a violation of ORC 5705.36(A)(1).

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

**Dave Yost**  
Auditor of State

June 18, 2013

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**VILLAGE OF YANKEE LAKE**

**TRUMBULL 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 27, 2013**