



Dave Yost • Auditor of State



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Village of Rossburg
200 W. Main Street
P.O. Box 94
Rossburg, Ohio 45362

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 Rossburg, Darke County, (the Village) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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

1. Our prior audit engagement for the years ended December 31, 2013 and 2012 included findings related to the following; failure to properly certify expenditures in accordance with **Ohio Rev. Code Section 5705.41(D)(1)**, existence of a deficit balance in funds contrary to **Ohio Rev. Code Section 5705.10(I)** and the Village's financial reports and manual accounting ledgers contained errors resulting in reclassifications and adjustments contrary to **Ohio Rev. Code Section 733.28**. The Village appears to have corrected these matters for the years ended December 31, 2015 and 2014.

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

Dave Yost
Auditor of State

May 5, 2016

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VILLAGE OF ROSSBURG

DARKE 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
MAY 31, 2016**