



Dave Yost • Auditor of State



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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, (the Village) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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

- Ohio Rev. Code § 117.38** provides each public office shall file a financial report for each fiscal year. The public office must file its report in the format used by the public office within sixty days after year-end. Any public office, other than a state agency, that does not file its financial report at the time required by this section shall pay to the auditor of state twenty-five dollars for each day the report remains unfiled after the filing date; provided, that the penalty payments shall not exceed the sum of seven hundred fifty dollars.

The Fiscal Officer did not file the 2016 annual report with the Auditor of State's office until March 22, 2017. This could result in the Village being assessed a \$750 fine.

In order to provide the Auditor of State's office and the public with knowledge concerning the Village's financial condition, we recommend the Council review Audit Bulletin 2015-007 for current filing requirements and filing procedures on the Hinkle system for fiscal year 2017.

2. Recording On Behalf Grants

Sound accounting practices require money spent on behalf of the Village by other governments be posted to the Village's ledgers.

In 2016 the Village was the beneficiary of Ohio Public Works Commission (OPWC) and Community Development Block Grant (CDBG) monies which were sent directly to the vendor. The Fiscal Officer did not record this activity in the accounting system in 2016. Failure to record this activity results in misstated financial statements. We recommend the Fiscal Officer report all on behalf receipts and disbursements.

3. Recorded Budget to Accounting System

Sound accounting practices require regular and thorough monitoring of the Village's financial activity by management. A key aspect of this monitoring process includes preparation of, and continuing adherence to, budget limits established by the Council.

While the Village did prepare an annual budget, the estimated receipts were not posted to the Uniform Accounting System (UAN) for 2015. Failure to include budgetary information in the accounting system does not allow Council to be able to adequately monitor the budget and could lead to Council making misinformed decisions.

We recommend the Fiscal Officer post the budget amounts per the certificate of estimated resources to the UAN System. Council should also periodically review budgetary reports to help ensure approved amounts are posted and to monitor budget to actual activity.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

May 3, 2017



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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
MAY 16, 2017