



Dave Yost • Auditor of State





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Village of Kettlersville  
Shelby County  
P.O. Box 144  
Kettlersville, Ohio 45336

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 Kettlersville, Shelby 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**

The Village did not fully incorporate estimated receipts into the manual accounting records to track actual revenue against budgeted revenue during the year. The Village should include estimated receipts in the manual accounting records for all receipt sources so that members of council and other officials can make informed decisions and avoid potential deficit spending.

## **Current Status of Matters we Reported in our Prior Engagement**

Our prior engagement for the years ended December 31, 2014 and 2013 included an exception for failure to include budgetary receipts in the manual accounting system. This issue has not been corrected and was identified in the current observations above. Two additional issues from the prior engagement have not been repeated.

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

**Dave Yost**  
Auditor of State

April 5, 2017

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VILLAGE OF KETTLERSVILLE

SHELBY 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  
APRIL 18, 2017