



Dave Yost • Auditor of State





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Village of Lockington  
Shelby County  
647 Cross Trail  
Piqua, Ohio 45356

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 Lockington, 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.

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 engagement for the years ended December 31, 2014 and 2013 identified an exception related to not incorporating budgeted receipts into the manual ledgers. This exception appears to be fully corrected for the years ended December 31, 2016 and 2015.

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

**Dave Yost**  
Auditor of State

July 24, 2017

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VILLAGE OF LOCKINGTON

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  
AUGUST 3, 2017