



Dave Yost • Auditor of State



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Village of Yankee Lake
Trumbull County
1800 State Route 7
Brookfield, OH 44403

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, 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

1. In Fiscal Year 2016, the Village improperly posted Gasoline Tax proceeds to the General Fund (1000) instead of the Street, Construction, Maintenance and Repair Fund (2011) in the amount of \$119.71.
2. As required by Ohio Rev. Code 117.38 the Village did not file its annual financial report timely for either Fiscal Year 2015 or Fiscal Year 2016. The Fiscal Year 2015 report was due on February 29, 2016 but was filed on April 5, 2016. In addition, the Fiscal Year 2016 report was due on March 1, 2017 and was filed on March 14, 2017.

Based on the results of our procedures, we found no other significant compliance or accounting issues to report.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 12, 2017

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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, 2017