



Dave Yost • Auditor of State



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Waynesfield-Goshen Improvement League, Inc.
Auglaize County
300 Northwest Minster Street, P.O. Box 100
Waynesfield, Ohio 45896

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Waynesfield-Goshen Improvement League, Inc., Auglaize County, (the Improvement League) 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 Improvement League's financial statements, we did not follow generally accepted auditing standards. We do not provide any assurance on the Improvement League's financial statements, transactions or balances for the years ended December 31, 2016 and 2015.

The Improvement League'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. The Improvement League prepared financial statements and notes as required by **Ohio Rev. Code § 1724.05**. We noted that the financial statements did not include a cash flow statement for either 2016 or 2015 as required by Generally Accepted Accounting Principles (GAAP). The Improvement League should verify that the financial statements included all required statements.
2. We also noted bank service charges amounting to \$79.20 in 2015. The CIC should work with its financial institution to help eliminate service charges which are not an efficient use of resources.

Current Status of Matter we Reported in our Prior Engagement

1. In addition to the observations reported above, our prior audit included a matter pertaining to dues and membership fee revenues, and licenses and fees expense, not being reported in the financial statements. Our procedures did not detect this matter for 2016 and 2015.

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

Dave Yost
Auditor of State

June 14, 2017

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WAYNESFIELD-GOSHEN IMPROVEMENT LEAGUE

AUGLAIZE 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
JULY 13, 2017**