



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Village of Cheshire  
Gallia County  
115 State Route 554  
Cheshire, Ohio 45620

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Cheshire, Gallia County, Ohio (the Village), for the years ended December 31, 2017 and 2016.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2017 and 2016.

The Village's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

## Current Year Observation

We examined 6 non-payroll payments made to Council Member Amanda Roush during 2016, which totaled \$1,943.09. Support, such as invoices or receipts, was attached to the vouchers for \$1,039.92 of this total. Of the remaining \$903.17, \$630 was approved by Council to purchase items for the Village's Grandma Gatewood Project; however, no receipts or invoices were attached to the voucher to indicate what was purchased. For the remaining \$273.17, the vouchers did not contain receipts or invoices as support and there was no documentation of Council approval for the \$273.17, per review of the minute record.

These practices could result in unauthorized purchases or incorrect or duplicate payments. This also could result in the lack of sufficient appropriate audit evidence over disbursements. The Fiscal Officer should review support provided and attach the support to the voucher to ensure the payment is authorized and allowable.

The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate payments/reimbursements, or even undetected theft or fraud.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

February 26, 2018

**This page intentionally left blank.**



# Dave Yost • Auditor of State

VILLAGE OF CHESHIRE

GALLIA 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  
MARCH 20, 2018