





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Gratiot  
Licking County  
P.O. Box 379  
Gratiot, Ohio 43470

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 Gratiot, Licking County, (the Village) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 the following significant compliance or accounting issues to report.

## Current Year Observations

1. The Village had General Fund disbursements of \$34,711, which exceeded appropriations by approximately \$10,708 for the year ended December 31, 2018. Ohio Rev. Code Section 5705.41(B) limits disbursements to appropriations. By disbursing amounts greater than appropriations, the Village has potentially authorized deficit spending. The Village should reduce disbursements to the amount of appropriations approved or amend its appropriations. Our prior basic audit also reported this noncompliance.
2. The Village did not utilize a receipts ledger or appropriations ledger to track budgeted to actual receipts and expenditures. The Village should utilize receipts and appropriation ledgers in accordance with Administrative Code Sections 117-2-02(D)(2) and 117-2-02(D)(3), respectively. Our prior audit also reported this deficiency.
3. The Village did not certify the availability of funds prior to the purchase commitment for any expenditures. The Village Fiscal Officer should certify all disbursements or issue Then and Now Certificates requiring certification in accordance with Ohio Rev. Code Section 5705.41(D). Our prior basic audit also reported this noncompliance.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

June 10, 2019

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OHIO AUDITOR OF STATE  
**KEITH FABER**



**VILLAGE OF GRATIOT**

**LICKING 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 25, 2019**