



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Village of Pleasant Plain
Warren County
Pleasant Plain, Ohio

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 Pleasant Plain, Warren County, Ohio (the Village) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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. We noted that there was no legislative record of an increase in 2014 appropriations for the General Fund. The final General Fund appropriations recorded in the 2014 "Comparison of Budgeted and Appropriated" Uniform Accounting Network report were \$14,288.22 and the final General Fund appropriations recorded in the 2014 "Appropriation Status" report provided by Village Fiscal Officer were \$13,064.86. We recommend that the Village record changes in appropriations to ensure expenditures do not exceed estimated resources.

Current Status of Matters We Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2012 and 2011 included one finding related to failure to withhold and remit Social Security contributions from its payroll disbursements. The Village appears to have corrected this issue for the current audit period.

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

Dave Yost
Auditor of State

Columbus, Ohio

October 9, 2015

This page intentionally left blank.



Dave Yost • Auditor of State

VILLAGE OF PLEASANT PLAIN

WARREN 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
NOVEMBER 5, 2015