



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, 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 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, 2014 and 2013.

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 Observation

1. The Improvement League prepared financial statements and notes as required by **Ohio Rev. Code Section 1724.05**. We noted that the financial statements did not include a cash flow statement for either 2013 or 2014 as required by Generally Accepted Accounting Principles (GAAP). We also noted that the financial statements did not include Dues and Membership revenues amounting to \$60, Licenses and Fees expenses amounting to \$50 and Bank Service charges amounting to \$10. The Improvement League should verify that the financial statements include all required statements and all activity for the fiscal year.

## Current Status of Matter we Reported in our Prior Engagement

2. Our prior site visit engagement for the years ended December 31, 2012 and 2011 included a matter for not having minutes of the 2011 meeting available for review. The Improvement League appears to have corrected this matter for the years ended December 31, 2014 and 2013 as meeting minutes were available for both years.

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**Dave Yost**  
Auditor of State

May 18, 2015

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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  
MAY 28, 2015**