



Dave Yost • Auditor of State





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Village of Chilo  
Clermont County  
P.O. Box 23  
Chilo, Ohio 45112

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 Chilo, Clermont County (the Village) for the years ended December 31, 2015 and 2014.

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, 2015 or 2014.

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 Observation**

Ohio Rev. Code § 117.38 requires cash-basis entities to file annual reports with the Auditor of State within 60 days of the fiscal year end. The Village did not file the annual financial reports for 2015 and 2014 within the prescribed time frame. The 2014 report was filed on April 14, 2015 and the 2015 report was filed on March 4, 2016. The Village should file annual reports within the prescribed time frame.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 16, 2016

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VILLAGE OF CHILO

CLERMONT 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  
SEPTEMBER 29, 2016