



Dave Yost • Auditor of State





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Village of Kipton  
Lorain County  
Kipton, Ohio 44049

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 Kipton, Lorain 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 and 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 Observations**

1. We noted Federal, Medicare and Social Security amounts totaling \$534 from 2015, due 1/31/16, not paid until 2/23/16. We also noted OPERS amounts totaling \$156 from 2015, due 1/31/16, not paid until 2/16/16. By not timely paying all payroll-related obligations, the Village risks fines or penalties. The fiscal officer should ensure timely payment of all obligations.

## **Current Status of Matters we Reported in our Prior Engagement**

2. Our prior audit for the years ended December 31, 2013 and 2012 included an overpayment to the prior fiscal officer, with no taxes or pension withheld. This payment was also made without proper review of Council. We noted no such issues during the current audit.
3. Our prior audit also included a reconciliation at December 31, 2013 that included outstanding payments of \$7,677, for which several items were not actually outstanding at that date. We reviewed the December 31, 2015 reconciliation and noted no such issues.

4. Our prior audit also noted the Village did not appropriate at the legal level of control of "each office, department, and division, and within each, the amount appropriated for personal services" as required by Ohio Rev. Code Section 5705.38(C). We noted appropriations were made at the proper legal level of control during the current audit.

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is written in a cursive, flowing style with a large initial "D" and a long, sweeping underline.

**Dave Yost**  
Auditor of State

August 18, 2016



# Dave Yost • Auditor of State

VILLAGE OF KIPTON

LORAIN 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  
AUGUST 30, 2016