



Dave Yost • Auditor of State



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Village of Wilkesville
Vinton County
P.O. Box 67
Wilkesville, Ohio 45695

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the Village of Wilkesville, Vinton County, Ohio (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 §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 §117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. Per Ohio Rev. Code §117.38, entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. The Village filed the required report for the year ended December 31, 2015 on June 17, 2016. In addition, the Village filed the required report on April 21, 2015 for the year ended December 31, 2014. Any public office not filing the report by the required date could be assessed a penalty of \$25 for each day the report remains unfiled, not to exceed \$750.
2. We examined the financial statement filed for the year ended December 31, 2015. We noted that the financial statement did not agree to the underlying financial records. We did note that the underlying financial records reconciled to the bank statement. The Village is responsible for the accuracy of the financial statements filed in the Hinkle System.

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

Dave Yost
Auditor of State
Columbus, Ohio

July 26, 2016

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VILLAGE OF WILKESVILLE

VINTON 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 9, 2016