



Dave Yost • Auditor of State





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October 10, 2018

Village of Gordon  
Darke County  
300 Center Street  
Gordon, Ohio 45304

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 Gordon, Darke County, (the Village) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

## **Current Year Observations**

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for re-filing complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends, subsequent to the Village's deadline where the initial filing was filed on time but incomplete. The financial statements for the year ended December 31, 2016, were originally filed on January 10, 2017. The financial statements for the year ended December 31, 2017, were originally filed on February 28, 2018. However, the notes to financial statements were not included (the filings only included the financial statements). The Village re-filed the complete financial statements with notes for both 2016 and 2017 on September 26, 2018.

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**Dave Yost**  
Auditor of State

October 10, 2018

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VILLAGE OF GORDON

DARKE 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  
OCTOBER 23, 2018