



Dave Yost • Auditor of State



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Village of Plainfield
Coshocton County
P.O. Box 434
Plainfield, Ohio 43836

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 Plainfield, Coshocton County, Ohio (the Village), for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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

The Village received permissive license taxes as collected under Ohio Rev. Code § 4504.15 and Ohio Rev. Code § 4504.16. Ohio Rev. Code § 4504.02 requires this money to be used for paying all or part of the costs and expenses of municipal corporations in planning, constructing, reconstructing, improving, maintaining, and repairing highways, roads, and streets designated as necessary or conducive to the orderly and efficient flow of traffic within and through the county pursuant to Ohio Rev. Code § 4504.03.

The Village receipted \$416 and \$408 of these permissive license taxes into the General Fund in 2016 and 2015, respectively. However, these funds should have been paid into the restricted Permissive Motor Vehicle License Fund. The Village Fiscal Officer posted a fund balance adjustment on April 8, 2017 to move this \$824 out of the General Fund and into the Permissive Motor Vehicle License Fund.

Current Status of Matters we Reported in our Prior Engagement

In addition to the matter mentioned under the Current Year Observations, there was also a total of \$465 in the prior basic audit related to permissive license taxes recorded in the General Fund in 2014 and 2013 that should have been recorded in the restricted Permissive Motor Vehicle License Fund. The Village Fiscal Officer posted a fund balance adjustment on April 8, 2017 to move this \$465 out of the General Fund and into the Permissive Motor Vehicle License Fund.

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

Dave Yost
Auditor of State
Columbus, Ohio

April 12, 2017

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VILLAGE OF PLAINFIELD

COSHOCTON 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 4, 2017