



Dave Yost • Auditor of State



Dave Yost • Auditor of State

October 11, 2018

Village of Old Washington
Guernsey County
63469 Institute Road
Lore City, Ohio 43755

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 Old Washington, Guernsey County, Ohio (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 § 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 § 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 issue to report.

Current Year Observations

Ohio Rev Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Village did not timely file complete financial statements with the Auditor of State for fiscal years ended December 31, 2017 and 2016. A complete filing includes both the annual financial statements and the notes to the financial statements. The Village did not include the notes to the financial statements in its initial report filings and did not make a complete filing until August 29, 2018. We recommend the Village file a complete financial statement report to the HINKLE system prior to the due date.

Current Status of Matters Reported in our Prior Engagement

In our prior basic audit, we reported an unexplained reconciling item in the amount of \$3,000 that resulted in fund balances exceeding actual available cash. The Village's records recorded the fiscal officer's adjustment to correct this error.

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

Dave Yost
Auditor of State
Columbus, Ohio

October 11, 2018

This page intentionally left blank.



Dave Yost • Auditor of State

VILLAGE OF OLD WASHINGTON

GUERNSEY 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
NOVEMBER 8, 2018