



Dave Yost • Auditor of State



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Village of Gann
Knox County
P.O. Box 305
Brinkhaven, Ohio 43006

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 Gann, Knox 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 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, 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 Section 117.11(A) is to examine, analyze and inspect these records and documents.

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. We noted the Village did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2015 and December 31, 2016, until October 30, 2017. The deadline for the Village to file their annual financial report was on February 29, 2016, and March 1, 2017, respectively.

Dave Yost
Auditor of State

December 5, 2017