



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Village of Ithaca  
Darke County  
611 Main Street  
Ithaca, 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 Ithaca, Darke County, (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

The Village did not file the 2016 annual financial report timely. Ohio Rev. Code §117.38 states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year-end. Auditor of State Bulletin 2015-007 further states that the mandatory filing method is the Auditor of State's Hinkle Annual Financial Data Reporting System (Hinkle System - formerly known as AFDRS). The Village filed the 2016 annual financial report on September 29, 2017, which was not timely within 60 days after fiscal year-end. The Village should file annual financial reports timely in the Hinkle system.

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

**Dave Yost**  
Auditor of State

December 1, 2017

**This page intentionally left blank.**



# Dave Yost • Auditor of State

VILLAGE OF ITHACA

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  
DECEMBER 19, 2017