



OHIO AUDITOR OF STATE
KEITH FABER



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Village of Sinking Spring
Highland County
Sinking Spring, Ohio 45172

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 Sinking Spring, Highland County, (the Village) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 issues to report.

Current Year Observations

1. We examined the bank reconciliation prepared as of December 31, 2018. The reconciliation did not include the balance of the Certificate of Deposit (valued at approximately \$58,000) held by the Village. Our prior year Basic Audit procedures report also disclosed this matter.
2. Ohio Rev. Code Section 117.38 requires entities to file their cash basis financial information in the Hinkle system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System.

The Village did not file complete financial information by the deadlines for fiscal years ending December 31, 2018 and 2017.

Current Status of Matters Reported in our Prior Engagement

1. Our prior Basic Audit Procedures Report for the years ended December 31, 2015 and 2016 noted the following exception: Certificate of Deposit amounts were not included on the cash reconciliations.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized initial 'K'.

Keith Faber
Auditor of State

Columbus, Ohio

November 20, 2019

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VILLAGE OF SINKING SPRING

HIGHLAND 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 5, 2019**