



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

Waynesfield-Goshen Improvement League  
Auglaize County  
300 North Westminster Street  
P.O. Box 100  
Waynesfield, Ohio 45896

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Waynesfield-Goshen Improvement League, Auglaize County, (the Improvement League) 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 Improvement League's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Improvement League's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The Improvement League'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 Observation**

**Ohio Rev. Code § 1724.05** states, in part, that entities filing on generally accepted accounting principles basis must file complete annual reports with the Auditor of State within 120 days of the fiscal year-end. The Improvement League did not file a complete annual financial report for 2017 until June 27, 2018 and a complete annual report for 2018 until July 18, 2019, both of which were past 120 days after each year-end. The Improvement League should ensure that a complete annual financial report is timely filed with the Auditor of State as required by Ohio Rev. Code § 1724.05.

## **Current Status of Matters Reported in our Prior Engagement**

1. The Improvement League prepared financial statements and notes as required by Ohio Rev. Code § 1724.05. We noted that the financial statements did not include a cash flow statement for either 2016 or 2015 as required by Generally Accepted Accounting Principles (GAAP). This issue was not fully corrected as the Improvement League failed to file their complete annual financial reports on the HINKLE system timely for the years ended December 31, 2018 and 2017.
2. We also noted bank service charges amounting to \$79 in 2015. This issue was fully corrected for the years ended December 31, 2018 and 2017.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

August 6, 2019

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**WAYNESFIELD-GOSHEN IMPROVEMENT LEAGUE**

**AUGLAIZE 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  
AUGUST 29, 2019**