



Dave Yost • Auditor of State



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Village of Lockington
Shelby County
647 Cross Trail
Piqua, Ohio 45356

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 Lockington, Shelby County, (the Village) for the years ended December 31, 2014 and 2013.

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, 2014 or 2013.

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

1. The Village did not incorporate budgeted receipts into the manual accounting records, to track budget versus actual receipts throughout the year. The Village should include estimated receipts in the manual accounting records so that members of council and other officials can make informed decisions and avoid potential deficit spending.

Current Status of Matters we Reported in our Prior Engagement

2. Our prior engagement for the years ended December 31, 2012 and 2011 identified exceptions related to transactions not being classified properly resulting in reclassifications and adjustments and failure to properly encumber. These exceptions appear to be fully corrected for the years ended December 31, 2014 and 2013.

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

Dave Yost
Auditor of State

February 23, 2015

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VILLAGE OF LOCKINGTON

SHELBY 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
MARCH 5, 2015**