



Dave Yost • Auditor of State





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Village of Sinking Springs  
Highland County  
Sinking Spring, Ohio

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, 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

1. We examined the bank reconciliation prepared as of December 31, 2016. The reconciliation did not include the balance of the Certificate of Deposit (valued at approximately \$55,000) held by the Village. Our prior year Basic Audit procedures report also disclosed this matter.

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

1. Our prior Basic Audit Procedures Report for the years ended December 31, 2014 and 2013 noted the following exception: Certificate of Deposit amounts were not included on the cash reconciliations. This matter was not corrected in the period covered by the current audit.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

October 17, 2017

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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  
NOVEMBER 9, 2017