



**VILLAGE OF LOCKINGTON
SHELBY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011



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, 2012 and 2011.

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, 2012 or 2011.

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 Status of Matters We Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2010 and 2009 included two findings related to financial reports not agreeing to the underlying manual accounting ledgers resulting in reclassifications and adjustments, and failure to properly encumber. These findings were not fully corrected for the fiscal years ended December 31, 2012 and 2011 as there were miss-classifications between tax revenues and intergovernmental revenues and the Village had not formally approved a resolution establishing a limit for blanket certificates.

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

Dave Yost
Auditor of State

March 28, 2013

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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
APRIL 23, 2013