



Dave Yost • Auditor of State



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Village of Sinking Spring
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, 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 Year Observations

1. We examined the bank reconciliation prepared as of December 31, 2012. The reconciliation did not include the balance of the Certificate of Deposit (valued at approximately \$55,000) held by the Village. Our prior year agreed upon procedures report also disclosed this matter.

Current Status of Matters we Reported in our Prior Engagement

2. Our prior Agreed Upon Procedures Report for the years ended December 31, 2009 and 2010 noted the following exceptions: Bank reconciliations did not always foot. Certificate of Deposit amounts were not included on the cash reconciliations. Receipts ledgers did not always agree to Amended Certificates. Expenditures exceeded appropriations in the Infrastructure Fund. We inquired with the Fiscal Officer regarding these exceptions. Fiscal Officer ensures that Amended Certificates agree to Receipt Ledgers. We scanned the receipt and appropriation ledgers and budgetary activity appeared to be recorded. At December 31, 2012, we noted that the Certificate of Deposit was not included on the reconciliation.

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

Dave Yost
Auditor of State

Columbus, Ohio

December 9, 2013

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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 19, 2013**