



Dave Yost • Auditor of State





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Village of Pleasant Plain  
Warren County  
Pleasant Plain, 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 Pleasant Plain, Warren 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 Status of Matters we Reported in our Prior Engagement**

Our prior basic audit for the years ended December 31, 2014 and 2013 included an exception for the lack of Council approval of an increase in 2014 appropriations for the General Fund. We noted in 2016 per scanning the Minutes and Village Resolutions that there was also no evidence of Council approval of 2016 Supplemental Appropriations totaling \$718 throughout 2016. We recommend the Village Council approve all Supplemental Appropriations.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

August 23, 2017

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VILLAGE OF PLEASANT PLAIN

WARREN 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  
SEPTEMBER 5, 2017