



Dave Yost • Auditor of State





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Village of Yorkshire  
Darke County  
PO Box 567  
Yorkshire, Ohio 45388

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 Yorkshire, Darke 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. **Ohio Rev. Code §117.38** states, in part, that each public office shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. Also, the report shall be filed with the auditor of state within sixty days after the close of the fiscal year. **Auditor of State Bulletin 2015-007** states, in part, that Regulatory Cash Basis Entities should file basic financial statements, including Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes of Fund Balances – Governmental, Proprietary and Fiduciary, as applicable, and Notes to the Basic Financial Statements.

The 2015 annual financial report was filed on December 27, 2016 and the 2016 annual financial report was filed on March 6, 2017, which was after the sixty day filing deadline. In addition, the Village did not file the required notes to the 2016 basic financial statements with the Auditor of State's office until April 21, 2017. The Village should implement procedures to ensure that the annual financial report is filed on the Hinkle System in a timely manner and that all filings include the required notes to the basic financial statements.

**Current Status of Matters we Reported in our Prior Engagements**

2. Our prior audit engagement for the years ended December 31, 2012 and 2011 noted a finding related to the Village's failure to implement the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54. This matter appears to have not been corrected for the years ended December 31, 2016 and 2015.
3. In addition to the above, our prior audit engagement for the years ended December 31, 2014 and 2013 noted the Village did not incorporate budgeted receipts or appropriations into the manual accounting records, to track budget versus actual receipts and disbursements throughout the year. This matter appears to have not been corrected for the years ended December 31, 2016 and 2015. The Village should include estimated receipts and approved appropriations in the manual accounting records so that members of the Village Council can make informed decisions and avoid potential deficit spending.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

April 21, 2017



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VILLAGE OF YORKSHIRE

DARKE 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  
MAY 4, 2017