



Dave Yost • Auditor of State





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June 14, 2018

Village of Broughton  
Paulding County  
3351 Road 19  
Continental, Ohio 45831

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 Broughton, Paulding County, Ohio (the Village) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

## Current Year Observations

1. We noted the Village of Broughton filed their 2016 annual financial report on March 23, 2017 which was after the required due date of March 1, 2017. Ohio Rev. Code § 117.38 requires the financial report to be filed with the auditor of state within sixty days following the close of the Village's fiscal year.

## Current Status of Matters Reported in our Prior Engagement

2. In the previous audit, we noted that budgeted receipts were not posted to the accounting system. They were also not posted in 2017 or 2016. This hinders management's ability to effectively monitor its revenues. The Village should post budgeted receipts to the accounting system allowing them to compare actual to estimated revenues.

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

**Dave Yost**  
Auditor of State

June 14, 2018

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VILLAGE OF BROUGHTON

PAULDING 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  
JUNE 28, 2018