



Dave Yost • Auditor of State



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September 27, 2018

Village of Rocky Ridge
Ottawa County
14570 Kania Drive
Rocky Ridge, Ohio 43458-0218

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 Rocky Ridge, Ottawa 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 accounting issue to report.

Current Year Observation

We noted the minutes identified ordinances approved by Village Council to set the 2016 and 2017 appropriations. However, no amounts were identified in the minutes and the Village could not provide support to substantiate the detail of the amounts approved by Council and/or entered to the accounting system. The failure to retain support for approved appropriation amounts could allow for unauthorized amounts to be posted to the Village's accounting system. The Village should maintain documentation supporting the amounts approved by Council in the annual appropriation ordinances and any amendments thereto.

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

Dave Yost
Auditor of State

September 27, 2018

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VILLAGE OF ROCKY RIDGE

OTTAWA 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
OCTOBER 11, 2018