



Dave Yost • Auditor of State



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Village of Wilkesville
Vinton County
P.O. Box 67
Wilkesville, Ohio 45695

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Wilkesville, Vinton 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 § 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 § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. Our previous engagement, for the years ended December 31, 2015 and 2014, included noncompliance with Ohio Rev. Code § 117.38 for the Village not filing its annual financial report within the required 60 days after the fiscal year-end for both 2014 and 2015. The annual financial reports for 2017 and 2016 were filed within the 60 day period after year end.
2. Also, our previous engagement, for the years ended December 31, 2015 and 2014 indicated the Village's annual financial report filed for the year ended December 31, 2015 did not agree to the underlying financial records. The Village's 2016 and 2017 filed annual financial reports agreed to the underlying financial records.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 16, 2018

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VILLAGE OF WILKESVILLE

VINTON 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
AUGUST 28, 2018