



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Village of Kettlersville  
Shelby County  
P.O. Box 144  
Kettlersville, Ohio 45336

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 Kettlersville, Shelby County, (the Village) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 and accounting issue to report.

### **Current Year Observation**

The Village incorrectly recorded two permissive tax receipts to the General fund during 2018 in a total amount of \$2,438. Given the restrictive nature of these receipts, the Village should have receipted the revenue into a permissive tax special revenue fund and then spent the funds on applicable street-type expenditures within that fund. The Village did pay for applicable street-type expenditures from the general fund; therefore, an adjustment was not necessary. The Village should implement procedures to verify that all revenue is recorded in the proper fund. Failure to do so could result in fund balance adjustments and/or funds being used for purposes for which they were not intended.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

June 27, 2019

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**VILLAGE OF KETTLERSVILLE**

**SHELBY 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  
JULY 11, 2019**