



Dave Yost • Auditor of State



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Village of Hanoverton
Columbiana County
Hanoverton, Ohio 44423

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 Hanoverton, Columbiana County, (the Village) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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 noted the following:

Current Year Observations

1. We noted after June 2015, the elected and appointed officials including the Mayor, Council, Fiscal Officer and Solicitor were switched from being paid quarterly to monthly. The officials were paid two quarterly payments for a total of six months and five monthly payments. These officials were short one month of pay.
2. The Village filed its 2014 financial statements, on March 23, 2015 which was after the 60 day deadline established by Ohio Rev. Code 117.38.

Current Status of Matters we Reported in our Prior Engagement

3. Lease Proceeds from DPS Gas and Oil in the amount of \$20,353 continue to be recorded in the Agency Fund instead of the General Fund.

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

Dave Yost
Auditor of State

September 12, 2016

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VILLAGE OF HANOVERTON

COLUMBIANA 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
SEPTEMBER 27, 2016