



Dave Yost • Auditor of State



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Village of Darbyville
Pickaway County
16671 Main Street
Williamsport, Ohio 43164

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 Darbyville, Pickaway County, (the village) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

Current Year Observations

1. The Village is required to file timely withholding remittances and the appropriate tax forms to all Federal, State and local governments where tax payments are due. The Village filed their annual IRS form 944 late for the year ended December 31, 2015. IRS form 944 is required to be filed no later than January 31 for the preceding year for Federal, Social Security, and Medicaid taxes. The Village filed and mailed the payment for the year ended December 31, 2015 on February 7, 2016, 7 days after the filing deadline. The failure of Village management to monitor the required due dates can cause penalties and late fees to be paid by the Village. We recommend for the Village examine filing due dates and remit payments in accordance with the appropriate deadlines for all tax payments.
2. The Village is required to file its annual financial report with the Auditor of State's office via the HINKLE system within 60 of its fiscal year end. The Village filed its 2015 annual financial report on October 20, 2016, 234 days after the deadline. The Village filed its 2016 annual financial report on June 8, 2017, 99 days after the deadline. We recommend for the Village to prepare its annual financial report, including annual financial statements and notes to the financial statements, and file the report with the Auditor of State's office via the HINKLE system within sixty days of fiscal year end.

Current Status of Matters We Reported In Our Prior Engagement

The first item noted above, was also communicated in the prior audit for the years ended December 31, 2014 and 2013.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

August 10, 2017



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VILLAGE OF DARBYVILLE

PICKAWAY 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 19, 2017