



Dave Yost • Auditor of State





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Village of Bloomingdale  
Jefferson County  
P. O. Box 59  
Bloomingdale, Ohio 43910

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 Bloomingdale, Jefferson 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.

## Current Year Observations

1. **Ohio Revised Code § 5705.38** requires the village to adopt an annual appropriation measure. The Village did not adopt an appropriation measure in 2015 or 2014. **Ohio Rev. Code § 5705.41B** states that no subdivision or taxing unit is to expend money unless it has been appropriated. All of the Village's disbursements violated this revised code provision. The Village of Bloomingdale should approve and adopt appropriations annually.
2. The Village does not have authorized signatory cards on file with the bank as required by **Ohio Adm. Code § 117-2-01(A)**. The bank continues to cash village checks and accept deposits. Lack of authorized signatories increases the risk of theft and/or fraud of village assets. The Village should take the necessary steps to complete signature cards for all village bank accounts. This may help strengthen control over village assets and ensure only authorized village personnel have access to accounts.

## Current Status of Matters We Reported in our Prior Engagement

1. In addition to the appropriation matter reported in item 1 above, our prior audit for the years ended December 31, 2013 and 2012 included a cite of **Ohio Rev. Code § 5705.10(I)**, regarding a deficit balance in the Debt Service fund, this has since been eliminated.

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

**Dave Yost**  
Auditor of State

July 12, 2016

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**VILLAGE OF BLOOMINGDALE**

**JEFFERSON 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 26, 2016**