



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Village of Bowersville  
Greene County  
3192 Maysville Street  
Bowersville, Ohio 45307

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 Bowersville, Greene County, (the Village) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 issue to report.

### **Current Year Observation and Current Status of Matter Reported in our Prior Engagement**

**Ohio Rev. Code § 149.43(B)(2)** states, in part, "a public office also shall have available a copy of its current records retention schedule at a location readily available to the public."

There was no evidence that a formal records retention schedule had been adopted by the Village. Failure to adopt a records retention schedule could lead to Village records being destroyed prior to what is allowable by law or against the Council's wishes.

The Village should adopt a formal records retention schedule and make it available to the public.

This matter was also identified as part of the prior basic audit procedures.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

July 20, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**VILLAGE OF BOWERSVILLE**

**GREENE COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 8/2/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)