



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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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, 2023, and 2022.

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, 2023, and 2022.

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 issues to report.

Current Year Observation

1. We noted the Village does not have an adopted records retention schedule. **Ohio Rev. Code §149.43(B)(2)** states, in part, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Village should implement procedures to provide that an appropriate record retention schedule is approved to help avoid issues with retention of records and public records requests. Our prior audit also reported this compliance issue.
2. We noted the Village did not provide public notices to the general public and news media of when and where meetings were to be held for the public meetings held during 2023 and 2022. **Ohio Rev. Code § 121.22(F)** states, in part, every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. Failure to notify the public of public meetings can result in the public not being notified of special events occurring in the Village. The Village should post notices of meetings in a local newspaper at the beginning of each year to notify the public of meeting dates, times, and locations.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

September 23, 2024

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 10/3/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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