



Dave Yost • Auditor of State



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Village of Bowersville
Greene County
P.O. Box 306
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, 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

Until December 31, 2013, the Village of Bowersville charged its water customers a flat rate of \$34 for a two month billing cycle. Beginning, January 1, 2014 this rate was increased to \$40. Review of Village's utility accounts indicated that the Village failed to bill some of its residents for the water utility service. Six properties were specifically identified during the review and as of June 30, 2016 the Village failed to bill these properties a combined total of \$2,722.

The Village should review all its utility accounts and compare the list to County Auditor's real estate listing to verify that all residents are being properly billed and at correct rates. The Village Council should also review properties that have not been billed and take appropriate course of action. Failure to do so could result in loss of significant utility revenues and the water fund not being able to meet its capital and operating obligations in the future. Failure to properly bill all the residents could also result in finding for recoveries being issued against the Village Council and administration in future audits.

Current Status of Matters we Reported in our Prior Engagement

Our prior agreed upon procedures for the years ended December 31, 2012 and 2013 noted that the Village did not update its accounting system for the certificate of estimated resources approved by the County Budget Commission and the appropriations approved by the Village Council. We did not note any such errors during our procedures for the years ended December 31, 2015 and 2014.

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

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Auditor of State

August 15, 2016



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VILLAGE OF BOWERSVILLE

GREENE 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
AUGUST 30, 2016**