



Dave Yost • Auditor of State



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Village of Harbor View
127 Lakeview Drive
PO Box 96
Harbor View, Ohio 43434-0096

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 Harbor View, Lucas County, Ohio (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. We noted the 2014 first half real estate advance and the 2014 second half real estate settlement were incorrectly posted, resulting in a total understatement to the Special Assessment Fund of \$1,500 and an overstatement to the General Fund in the same amount. Ohio Rev. Code Section 5705.10(D) requires all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, to be paid into a special fund for such purpose. The Village has adjusted their financial statements and accounting records to correct the error.

We recommend the Village post revenues to the appropriate fund.

2. We noted the 2014 and 2015 auto registration fees received from Lucas County were incorrectly posted to the Permissive Motor Vehicle License Tax (PMVLT) Fund instead of to the Street Construction, Maintenance and Repair (SCMR) Fund. This resulted in a total understatement to the SCMR Fund of \$623 in 2014 and \$717 in 2015, and an overstatement in the PMVLT Fund in the same amounts, respectively. Ohio Rev. Code Section 5705.10(D) requires all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, to be paid into a special fund for such purpose. The Village has adjusted their financial statements and accounting records to correct the error.

We recommend the Village post revenues to the appropriate fund.

Current Status of Matters we Reported in our Prior Engagement

3. As documented as part of the posting error reported in item 1 above, our prior audit for the years ended December 31, 2013 and 2012 included a material noncompliance citation and material weakness regarding this same matter. The error identified in the previous audit was corrected by the Clerk-Treasurer prior to the conclusion of the 2013-2012 audit.

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 31, 2016



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VILLAGE OF HARBOR VIEW

LUCAS 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 13, 2016