



Dave Yost • Auditor of State



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Village of Butlerville
Warren County
Butlerville, Ohio

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 Butlerville, Warren County, (the Village) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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 in the December 2016 Cash Reconciliation that there was a reconciling item for \$257 that was unaccounted for. We recommend the Village maintain support for all reconciling items on their cash reconciliation.
2. We noted in fiscal years 2015 and 2016 that there were not any withholdings or supporting documentation for the remittance withholdings for Medicare, taxes, and/or pension. We recommend that the Village consult with their legal counsel concerning payroll withholdings and withhold and remit payroll taxes as needed.
3. We noted in 2016 that General Fund Appropriations of \$21,963 exceeded General Fund Estimated Resources of \$15,285. Ohio Rev. Code Section 5705.39 limits appropriations to estimated resources. We recommend that the Village ensure that Estimated Resources are greater than Appropriations.

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

Dave Yost
Auditor of State

Columbus, Ohio

September 8, 2017

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VILLAGE OF BUTLERVILLE

WARREN 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 21, 2017