



Dave Yost • Auditor of State





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August 31, 2018

Village of Bloomingdale  
Jefferson County  
P.O. Box 59  
Bloomindale, Ohio 43910

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 Bloomingdale, Jefferson County, (the Village) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 or accounting issues to report.

## Current Year Observations

1. **Ohio Rev. Code § 5705.38** requires the village to adopt an annual appropriation measure. The Village did not adopt an appropriation resolution for 2017 or 2016. **Ohio Rev. Code § 5705.41B** states that no subdivision or taxing unit is to expend money unless it has been appropriated. All of the Village's disbursements violated this revised code provision. The Village of Bloomingdale should approve and adopt appropriations annually.
2. The budgetary amounts recorded in the Uniform Accounting Network (UAN) system for receipts in 2017 and for appropriations in 2017 and 2016 did not agree to the amounts authorized by Council in the approved budgetary measures. As a result, the budgetary reports generated by the system are not an accurate reflection of the intent of Council. Only approved amounts should be entered into the system after authorization.

3. Receipts were not always posted to the correct fund and were not always timely posted. In 2016, two local government receipts totaling \$937 were posted in the Street fund instead of the General Fund and a fund balance adjustment was subsequently made by the Village. In addition, receipts were not posted on a timely basis as months would pass between receipt and posting of revenue. This led to several stale dated checks that had to be re-issued by the vendor. One of the re-issued checks was a local government check that was posted to the Street Fund as noted above. This may help eliminate posting errors.

#### **Current Status of Matters Reported in our Prior Engagement**

In addition to the appropriation matter reported in item 1 above, our prior audit for the years ended December 31, 2015 and 2014 included a citation of **Ohio Adm. Code § 117-2-01(A)**. This has been partially corrected. The Village has opened a new account that includes signature cards and is in the process of closing the old account.

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, 2018



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VILLAGE OF BLOOMINGDALE

JEFFERSON 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, 2018