



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

May 7, 2018

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, 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 no significant compliance or accounting issues to report.

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

1. In the prior engagement, we noted six properties that were not being billed for water services. We reviewed the billing system for these accounts and found that all of the accounts were being appropriately billed.

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

**Dave Yost**  
Auditor of State

May 7, 2018

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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  
MAY 22, 2018**