



Dave Yost • Auditor of State





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Village of Neville  
Clermont County  
608 Main Street  
PO Box 126  
Neville, Ohio 45156

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 Neville, Clermont 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 or 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 payroll withholdings for Ohio income tax, Federal income tax, Medicare, and Social Security were not remitted for the year ended December 31, 2015. We recommend the Village remit these withholdings in a timely fashion to avoid penalties.
2. The Village sold property in 2014. The receipt was posted as a Transfer-In in the Capital Projects Fund. The receipt should be classified as a Sale of Capital Asset. We recommend the Village post receipts to the proper line item to accurately reflect financial transactions.

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

In addition to the matters reported above, our prior audit for the years ended December 31, 2013 and 2012 included an unexplained reconciling item of \$74, which results in fund balances exceeding actual available cash by this amount. This was corrected in the current audit period.

We also noted that certain payroll withholdings for the year ended December 31, 2013 were not remitted and these payments continue to be unremitted as of the date of this report.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 14, 2016

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VILLAGE OF NEVILLE

CLERMONT 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 29, 2016