



Dave Yost • Auditor of State



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Village of Deersville
Harrison County
P.O. Box 34
Deersville, Ohio 44693

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Deersville, Harrison County, Ohio (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 § 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 § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. We examined the bank reconciliation prepared as of December 31, 2016. It improperly excluded outstanding checks, which resulted in the reconciliation not properly footing by \$113.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period.

The Fiscal Officer should ensure outstanding checks are shown on monthly reconciliations until they clear the bank or are voided in the accounting system.

2. We could not agree a customer water deposit payment to the Village's utility records as water customer deposits were not documented in the Village's utility records, such as the Water Customer Worksheets. However, this receipt was posted to the Village's cash journal.

Not documenting deposit payments in the utility records could result in confusion in future years regarding these payments.

Water customer deposits should be documented in the Village's utility records, such as the Water Customer Worksheets.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 16, 2017

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VILLAGE OF DEERSVILLE

HARRISON 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
AUGUST 29, 2017