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MANAGEMENT LETTER

To Village Council:

In accordance with *Government Auditing Standards* applicable to financial audits, we have audited the financial statements of the Village of Boston Heights, Summit County, Ohio, (Village) as of and for the years ended December 31, 2013 and 2012, and have issued our report thereon dated August 14, 2014.

Government Auditing Standards also require that we describe the scope of our testing of compliance with laws and regulations and internal controls over financial reporting and report any irregularities, illegal acts, other material noncompliance and significant deficiencies in the internal controls. We have issued a report dated August 14, 2014 on compliance and internal controls over financial reporting required by *Government Auditing Standards* as of and for the years ended December 31, 2013 and 2012.

We are submitting for your consideration the following comments on the Village's compliance with applicable laws and on its internal controls. These comments reflect matters that, while in our opinion do not represent material instances of noncompliance or significant deficiencies we believe represent matters for which improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing the recommendations suggested below. However, these comments reflect our continuing desire to assist the Village. If you have any questions or concerns regarding these comments, please do not hesitate to contact us.

We would like to thank the Fiscal Officer and her staff for their assistance during the audit.

These comments are intended for the information and use of Village Council, the audit committee and management and are not intended to be and should not be used by anyone other than these specified parties.

Charles E. Harris & Associates, Inc.

Charles E. Harris & Associates, Inc.
August 14, 2014

Noncompliance:

Minute Records

Ohio Rev. Code §121.22(C) requires that all meetings of any public body are to be open to the public at all times. The minutes of a regular or special meeting of any such public body shall be promptly recorded and open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions.

The Village did not have the minutes for the months of March, November and December 2012. The Council speaks through their minutes. We recommend that minutes of Council meetings be recorded promptly and retained for inspection.

Management Recommendation:

Check Signing Policy

Segregation of duties is one of the most important control issues in risk management. Active involvement by officers is critical when staff is small and segregation of duties is not feasible. It was noted that Council authorizes/approves the payment of bills through a motion at Council meetings. However there was only one signature on checks disbursed for the Mayor's Court. We recommend that the Village adopt a policy requiring at least two signatures on all checks written by the Mayor's Court clerk, or over a specified threshold.