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Village of Boston Heights
Summit County
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MANAGEMENT LETTER

To the 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, (the Village) as of and for the years ended December 31, 2015 and 2014, and have issued our report thereon dated June 13, 2016.

Government Auditing Standards requires us to report significant internal control deficiencies, fraud (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial statement amounts. We have issued the required report dated June 13, 2016 for the years ended December 31, 2015 and 2014.

We are also submitting the following comments for your consideration regarding the Village's compliance with applicable laws, regulations, grant agreements, contract provisions and internal control. These comments reflect matters that do not require inclusion in the reports *Government Auditing Standards* require. Nevertheless, these comments represent matters for which we believe improvements in compliance or internal controls or operating efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing these recommendations. 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 for her assistance during the audit.

We intend this report for the information and use of the Village, management and the audit committee.

Charles E. Harris & Associates

Charles E. Harris & Associates, Inc.
June 13, 2016

Management Recommendation:

Sick and Vacation

During fieldwork, we noted that the Village police department tracks all vacation and sick leave for that department. We noted that several employees had sick leave balances that were calculated incorrectly. We recommend that the Village review its computation of sick leave balance and make the necessary adjustments to correct the errors. We also recommend that the fiscal officer review the police department vacation and sick leave transactions monthly for accuracy.