



Dave Yost • Auditor of State



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October 30, 2018

Coalition of Rural and Appalachian Schools
Athens County
322 McCracken Hall- Ohio University
Athens, Ohio 45701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Coalition of Rural and Appalachian Schools, Athens County, Ohio (the Coalition), for the years ended June 30, 2018 and 2017.

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 Coalition's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Coalition's financial statements, transactions or balances for the years ended June 30, 2018 and 2017.

The Coalition'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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. The 2017 financial statements included receipts and disbursements relating to a golf outing which is not representative of the Coalition's activity. 2017 receipts relating to the outing were \$7,126 and the expenditures were \$16,006. The difference between receipts and expenditures of \$8,880 represented the cost associated with the 2016 golf outing that were paid in fiscal year 2017. While the Coalition's ending fund balances were not affected by reporting this unallowable activity, accounting for the golf outing overstated fiscal year 2017 beginning balance by \$8,880, receipts by \$7,126 and expenditures by \$16,006. The Coalition discontinued this practice for fiscal year 2018.
2. Ohio Rev. Code § 117.38 requires cash basis entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The Coalition did not file its 2017 financial statements until April 12, 2018. The Coalition should ensure the financial statements are filed within 60 days after the close of the fiscal year.

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

Dave Yost
Auditor of State
Columbus, Ohio

October 30, 2018

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COALITION OF RURAL AND APPALACHIAN SCHOOLS

ATHENS 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
NOVEMBER 15, 2018**