



Dave Yost • Auditor of State



Dave Yost • Auditor of State

August 14, 2018

Georgetown Water District
Harrison County
100 West Market Street
Cadiz, Ohio 43907

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Georgetown Water District, Harrison County, Ohio (the Water District), for the period January 1, 2016 through March 31, 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 Water District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Water District's financial statements, transactions or balances for the period January 1, 2016 through March 31, 2017.

The Water District'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

We noted that the Water District did not timely file their 2017 and 2016 annual financial statements and footnotes with the Auditor of State. Ohio Rev. Code § 117.38 provides, in part, that entities on a cash basis must file their annual report with the Auditor of State within sixty days after the close of the fiscal year. The Water District should ensure its annual financial statements are filed with the Auditor of State within sixty days after its December 31 fiscal year end date.

Current Status of Matters Reported in our Prior Engagement

In addition to the timely filing matter reported above, our prior audit for the years ended December 31, 2015 and 2014 included a noncompliance citation for General Fund disbursements exceeding appropriations by \$5,461 for the year ended December 31, 2015. The Water District appears to have corrected this issue as it was not repeated in the current year audit.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 14, 2018

This page intentionally left blank.



Dave Yost • Auditor of State

GEORGETOWN WATER DISTRICT

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, 28 2018**