



OHIO AUDITOR OF STATE  
**KEITH FABER**





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Tuppers Plains Regional Sewer District  
Meigs County  
P.O. Box 175  
Tupper's Plains, Ohio 45783

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Tuppers Plains Regional Sewer District, Meigs County, Ohio (the District) for the years ended December 31, 2019 and 2018.

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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The 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

1. In 2019, the District improperly posted \$24,718 in interest payments as principal payments on its Rural Development Loan. This was corrected by an adjustment in February 2020. In 2018, the District improperly posted \$26,623 in interest payments as principal payments on its Rural Development Loan. This was corrected by an adjustment in February 2019. The District should timely post allocations of debt payments between principal and interest to accurately depict activity and outstanding debt amounts.
2. Ohio Rev. Code § 9.22 provides that no political subdivision may hold or utilize a debit card account, except for law enforcement purposes. Possession or use of a debit card account by a political subdivision except for law enforcement purposes is a violation of § 2913.21 of the Revised Code. During the audit period, The District utilized a debit card. The Board should refrain from using the debit card moving forward. Additionally if the Board decides to replace this debit card with a credit card, the Board should pass a credit card policy that meets the requirements of H.B. 312.
3. Ohio Rev. Code § 149.43(B)(7)(c) provides guidance for a required public records policy to be approved by the Board. The approved public records policy should not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. The Ohio Attorney General developed a model public records policy for responding to public records requests in compliance with Ohio Rev. Code §149.43 in order to provide guidance to public offices in developing their own public record policies. This model policy is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx> . The Board did not approve a formal public records policy. This can result in

**Current Year Observations (Continued)**

3. Ohio Rev. Code § 149.43(B)(7)(c) (Continued)

improper treatment of public records requests. The Board should approve a formal public records policy containing all the required elements. The policy should be included in District's policy manual and displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).

4. Ohio Rev. Code § 149.43(B)(2) provides that the District should have an approved records retention schedule which is readily available to the public. The Board did not approve a formal records retention schedule. This could lead to improper destruction of records. The Board should approve the required record retention schedule.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 17, 2020

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**KEITH FABER**



**TUPPER PLAINS REGIONAL SEWER DISTRICT**

**MEIGS 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  
JUNE 30, 2020**