



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Troy Township Waste Water District
Ashland County
P.O. Box 55
Nova, Ohio 44859

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Troy Township Waste Water District, Ashland County, (the District) for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 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, 2020 and 2019.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2018 and 2017 included Finding 2018-001 which disclosed the District utilized a general fund rather than a Sewer Operating fund to record its financial activity; which resulted in adjustments for interest receipts, non-operating disbursements, and fund balance. The Fund Status Report as of July 31, 2019 showed a Sewer Operating Fund had been established and the general fund was closed. We also reviewed the 2019 Receipt Export Report noting the receipts and disbursements were all reallocated from the General Fund to the Sewer Operating Fund.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 5, 2021

OHIO AUDITOR OF STATE KEITH FABER



TROY TOWNSHIP WASTE WATER DISTRICT

ASHLAND COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 4/20/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov