



Mary Taylor, CPA
Auditor of State

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INDEPENDENT ACCOUNTANTS' REPORT

The Honorable Tom Leonard, Mayor
Mr. Charles Ashmore, Administrator
Ms. Lesley Myers, Fiscal Officer
Village of Ripley
123 Waterworks Road
Ripley, Ohio 45167

We conducted a special audit of the Village of Ripley (Village), Brown County, by performing the procedures enumerated in the attached Supplement to the Special Audit Report for the period January 1, 2006 through October 28, 2009 (the Period), solely to achieve the following objectives:

- Determine whether customer utility account deposits were charged in accordance with Village ordinances and whether the Village issued valid customer utility account deposit refunds.
- Determine whether customer utility account deposits and payments received were deposited.
- Determine whether customer utility account adjustments posted were supported and for a valid reason.

This engagement was conducted in accordance with the Quality Standards for Inspections established by the President's Council on Integrity and Efficiency (January 2005). The procedures and associated findings are detailed in the attached Supplement to the Special Audit Report. A summary of our procedures and significant results is as follows:

1. We examined customer account deposit records and receipt books to determine whether the Village collected customer utility account deposits due for new services established during the Period and issued only valid utility deposit refunds to former utility customers.

Significant Results – During the audit period the Village completed 415 new customer account utility records and issued 420 manual receipts totaling \$108,481 for customer utility account deposits collected. In addition, we examined documentation supporting 436 utility deposit refunds totaling \$111,360. We determined the Village charged and collected utility customer account deposit rates inconsistent with Village ordinances. We identified six instances where the Village appears to owe former customers an account deposit refund and 55 instances where account deposits collected were not posted to the utility system.

We made seven management recommendations regarding the customer utility account deposit collection and refund processes.

2. We examined daily utility receipt reports, records maintained in the utility computer system, deposit slips and other available supporting documentation to determine whether utility receipts and customer utility account deposits collected during the Period were deposited to a Village bank account.

Significant Results – We identified \$939,007 of utility payments collected which were not deposited into a Village account for which we issued a finding for recovery against Utility Clerk Katherine Lang. Ms. Lang was responsible for establishing customer utility accounts, posting customer utility account deposits and payments in the utility system, preparing the deposit of funds collected, and depositing funds collected into the Village's bank account. We determined \$683,390 of the loss was concealed by posting negative utility customer account adjustments.

Of \$116,056 of customer utility account deposits collected, \$13,611 was not deposited into the Village's bank account for which we also issued a finding for recovery against Ms. Lang.

We made one noncompliance citation for not depositing funds timely and made five management recommendations regarding the utility payment collections process.

3. We examined available documentation supporting certain utility customer account adjustments during the Period to determine whether the adjustments were made for a valid reason.

Significant Results – Ms. Lang posted 1,823 account adjustments during the Period with no documentation or supervisory approval to support the adjustments were for a valid purpose. We made a management recommendation to maintain documentation and obtain supervisory approval prior to posting an adjustment to a customer's utility account.

4. On December 16, 2010, we held an exit conference with the following individuals representing the Village:

Tom Leonard, Mayor
Lesley Myers, Fiscal Officer
Judy Brooks, Councilwoman
Daniel Dragoo, Councilman

Charles Ashmore, Village Administrator
Jay D. Cutrell, Solicitor
Roberta Sidwell, Councilwoman

We received a response from the Village on December 16, 2010. The response was evaluated and changes were made to this report as we deemed necessary.



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September 24, 2010

Supplement to the Special Audit Report

Background

On August 6, 2009, Village representatives contacted the Auditor of State's Office (AOS) with concerns of possible financial irregularities at the Village's utility department. On August 7, 2009, AOS representatives met with Village representatives regarding their concerns. The Village had conducted a preliminary examination of utility account adjustments and identified unusual and unexplained adjustments made to certain utility customer accounts by Utility Clerk Katherine Lang. On September 1, 2009, AOS representatives met with Ms. Lang to obtain an understanding of the process for collecting payments and posting customer account activity, including account adjustments. After the interview with Ms. Lang, AOS conducted a preliminary review of three weeks' utility collections and deposits into the Village's bank account and noted discrepancies totaling approximately \$25,000.

On October 23, 2009, the Auditor of State initiated a special audit of the Village of Ripley's utility collections.

On October 28, 2009, AOS representatives presented the results of their preliminary examination and requested an explanation from Ms. Lang for the identified discrepancies. Ms. Lang was unable to explain the identified discrepancies.

On October 28, 2009, the Village placed Ms. Lang on paid administrative leave and then on unpaid administrative leave on July 27, 2010.

On July 29, 2010, Ms. Lang resigned her position as utility clerk.

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Objective No. 1 – Utility Customer Account Deposits

PROCEDURES

We examined utility customer account deposit records to identify customer utility account deposits due during the Period.

Using council-approved utility customer account deposit rates, we identified the amounts to be collected from each customer.

We obtained the manual receipts issued for account deposits collected to identify customer utility account deposits collected during the Period.

We compared amounts collected to the amounts due and determined whether the Village collected utility account deposits due and identified discrepancies for further examination.

For identified discrepancies, we examined additional available documentation, consulted with the Village, and contacted residents, as deemed necessary, to resolve the discrepancies and determined whether account deposits were due and collected.

Using the system generated Utility Deposit Refund report, we examined available documentation supporting refunds issued and conducted interviews, as deemed necessary, to determine whether a valid refund was issued.

RESULTS

When establishing Village utility service, a customer completed a utility customer account deposit record and paid an account deposit amount based on the services requested. The Village gave the customer a manual receipt documenting the amount paid and deposited funds received with that day's utility collections. During the Period, the Village completed 415 new utility customer account deposit records and issued 420 manual receipts totaling \$108,481 for new customer utility account deposits. The funds deposited for customer utility account deposits received were examined further in conjunction with utility payments collected in Objective No. 2.

In comparing the utility customer account deposit records to manual receipts issued for account deposits received, we noted the following exceptions:

- Customers underpaid in 41 instances, overpaid in 11 instances, and in 27 instances were charged a rate inconsistent with council-approved ordinances or charged an account deposit not established by council. These instances will be referred to the Village for further review and determination of whether funds are owed to, or should be refunded by, the Village.
- Customer utility account deposit records and manual receipts were not completed in their entirety.
- Manual receipts were not issued for 23 customer utility account deposits received. However, the deposit amounts received were posted in the utility system as received.

Upon canceling Village utility services, Ms. Lang calculated the account deposit refund due to the customer and to the Village for unpaid services. Ms. Lang then requested the fiscal officer to issue a check to the Village for the remaining balance on the customer's account. If the fiscal officer was behind in her work, Ms. Lang would issue the check herself. If the deposit amount exceeded the unpaid utility account balance, Ms. Lang requested a refund be issued for the remainder to the customer.

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During the Period, the Village issued 436 refunds totaling \$111,360. We noted the following exceptions in examining available documentation:

- The Utility/Billing (U/B) Deposit Refund report did not reflect a customer name or an account number in 22 instances. Using other available records to identify the account holders the Village issued a deposit refund check to individuals in nine instances and a check with amounts to be applied to the customer's utility account balance in 14 instances. The refund amount was only applied to the customer's utility account balance in two instances. Furthermore, in one instance, a refund check was also issued to an individual for the remaining deposit amount due.
- Monthly checks were issued to the Village to apply utility customer account refunds to outstanding utility account balances. In seven instances, refunds were issued to the Village for customers whose utility account had been closed for several years prior to the refund check date.
- The Village has not issued refund checks to six customers and has not posted utility customer account deposits to 55 utility accounts within the utility system.
- Documentation was not maintained to support the transfer of a customer's previously paid utility deposit to their new utility account.

MANAGEMENT RECOMMENDATIONS

New Customer Utility Account Deposit Cards

Customer utility account deposit cards documenting requested services were not completed in their entirety, did not reflect deposit amounts due in accordance with council-approved rates, and did not reflect amounts paid by the customer. Inaccurate or incomplete information reflected on the new customer utility card may result in the assessment and collection of incorrect utility deposit rates and could result in the inaccurate usage rates being charged for services received.

We recommend each new customer utility account deposit card be completed in its entirety including relevant information to identify requested services and document the required rates were charged. For each payment received, a manual receipt should be issued, documented on the customer utility account deposit card, and posted to the utility billing system. We recommend an individual independent of the utility deposit collection process reconcile customer utility account deposits due, collected, and deposited to verify customer utility account deposits were collected in accordance with council-approved rates, posted to the utility computer system, and deposited.

Utility Deposit Rates

Customer utility account deposits were collected in amounts in excess or below council-authorized rates established by ordinance. In the case of garbage services, rates charged were not authorized by council. Failing to document council approval and modification of customer utility account deposit rates increases the likelihood of rates being charged contrary to council's intent and could result in lost revenue to the Village.

We recommend council establish customer utility account deposit rates via ordinance, approve any deviations from these rates, and document their approval within council minutes. In addition, a council-designated individual should periodically compare the approved ordinance rates to customer utility account deposit amounts charged and verify the approved rates were assessed. We also recommend the Village consider issuing refunds or credits for customers who overpaid their account deposits and contacting customers whose account deposits were undercharged to collect account deposits owed to the Village.

Manual Receipts

In some instances the Village issued manual receipts for a partial payment of customer utility account deposits and failed to collect the remaining amounts due. Additionally, manual receipts were not issued for 23 account deposits recorded as received in the utility system even though for 17 of these, customer utility account deposit records were completed. Manual receipts also did not reflect the type of tender paid and the related customer account number to support which account the customer utility account

Supplement to the Special Audit Report

deposit had been paid. Lack of, or incomplete, manual utility deposit duplicate receipts can result in inaccurate utility system postings and prevent the determination of whether funds due were collected.

We recommend a manual receipt be completed in its entirety for each customer utility account deposit received. The Village should implement a process to ensure remaining amounts owed as a result of a partial payment are received prior to establishing service for the new resident.

Utility Receipt Reconciliations

Customer utility account deposits and utility service payments were posted to the utility system and deposited together into the Village's bank account. During the Period, no reconciliations were performed to verify utility account deposits received per customer utility account records and utility payments per utility stubs received were recorded in the utilities system and deposited. Failure to reconcile amounts received per utility customer account records and customer utility stubs prevents the Village from detecting lost revenue due to theft or fraud.

We recommend an individual independent of the utility collection process reconcile utility customer account deposit records to manual receipts issued for deposits received. Additionally, they should reconcile amounts received per the utility account deposit record and customer utility stubs to amounts posted as received in the utility billing system, in the Uniform Accounting Network (UAN) system, and verify the total of these two sources agree to amounts deposited.

Voiding Manual Receipts

When voiding manual receipts the Village did not document a reason for the void, did not require supervisory approval of the void, and did not maintain all copies of the voided receipt. Failing to document the reason for the void and obtain supervisory approval for the void prevents the Village from determining whether monies were collected but not deposited, and whether the manual receipt was improperly voided.

We recommend the Village document on each voided manual receipt the reason the receipt was voided and obtain supervisory approval for the voided receipt. An individual independent of the receipt collection process should periodically review voided receipts to determine the reasonableness of the void, whether supporting documentation exists, and verify all copies of the voided receipt are maintained and marked as "void."

Deposit Refunds

The Village does not have procedures in place for issuing utility deposit refunds. In examining the utility system Deposit Refund report, we identified instances in which customer names and account numbers were not reflected on the report and the customer utility account was finalized after the deposit refund. The utility clerk also requested account deposit refunds for accounts which had been previously closed in the utility system. However, these account deposit refunds were not applied against the identified customer's account and were instead deposited in place of that day's cash utility collections.

Failing to establish procedures for issuing account deposit refunds can lead to inconsistent treatment of similar circumstances, inaccurate results, and inaccurate account deposits refunds due to the Village and customers. These factors increase the risk the Village will issue refunds to customers in excess of amounts due resulting in lost revenue to the Village.

We recommend the Village establish formal procedures to issue customer utility account deposit refunds and ensure account deposits are applied to outstanding balances prior to issuing a refund. In addition, the fiscal officer should review documentation supporting the refund request prior to issuing a check to the Village to apply customer account deposits.

Utility Deposits

Customer utility account records were not created each time utility service was requested. Instead of creating a new utility account for an already established service address, the utility clerk changed the customer name to the new customer residing at the service address. For customers with multiple accounts, the Village only collected one deposit per customer instead of an account deposit for each service address.

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Failure to create a utility account for each new customer results in a loss of the previous customer's utility account history thereby preventing the Village from determining whether a returning customer owes the Village for past due accounts. Additionally, not collecting an account deposit for each service address with an account may result in lost revenue for services provided.

We recommend the Village establish a new customer account for each new or additional service address for which the customer is requesting service and collect a customer utility account deposit for each account opened.

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Objective No. 2 – Utility Receipts

PROCEDURES

We obtained daily pay-in receipts and UAN receipts to identify utility receipts posted to the Village's ledgers during the Period.

We obtained the Daily Receipt Journals to identify utility payments and the total of utility customer account deposits received during the Period.

We compared total customer utility account deposits and utility payments documented on the Daily Receipt Journals to bank deposits and the supporting deposit detail and determined whether amounts collected were deposited into the Village's bank account.

For checks identified as deposited and not receipted, we examined monthly customer account adjustment reports to determine whether payments received and deposited were posted as a partial receipt or as an adjustment to the account balance.

Using the customer account deposits received, we compared the total utility customer account deposits collected to the amount documented by Ms. Lang on the Daily Receipt Journal and determined whether customer account deposits collected were documented as received.

We examined the remaining Village bank deposits to determine whether identified missing utility receipts were deposited into the Village's account.

We identified nonsufficient fund (NSF) checks related to utility deposits during the Period and determined whether the returned funds were collected at a later date and subsequently deposited. For identified instances, we determined whether a returned check fee was assessed and deposited for those collected.

RESULTS

The Village mailed each customer a monthly utility bill. When a customer paid their bill, Ms. Lang posted the payment amount to the customer's account in the Village's utility system. When preparing to deposit funds collected, Ms. Lang generated the Daily Receipt Journal, documented the amount of customer utility account deposits at the end of the report, and calculated the total amount to be deposited. She then prepared a deposit slip, deposited the funds, and prepared a pay-in for the deposit amount. Prior to April 2007, pay-in receipts were provided to the fiscal officer to post to the manual cash journal for each deposit. Beginning in April 2007, Ms. Lang retained the pay-in receipts, prepared a month-end summary, and provided the summary and deposit slips to the fiscal officer for posting to the Uniform Accounting Network (UAN) computer system monthly.

Per the Daily Receipt Journals, Ms. Lang posted new customer utility account deposits and utility payments totaling \$10,123,490. Through combinations of substituting checks and money orders for cash payments, delaying deposits, and posting adjustments to customer utility accounts, utility account deposits and service payments received appeared to have been deposited intact. We reconciled the utility payments and new customer utility account deposits reflected on the Daily Receipt Journals to the actual items deposited as follows to determine whether the customer utility account deposits and utility payments were actually deposited intact:

Total Collections per Daily Receipt Journals	\$10,123,490
Less: Checks, Money Orders, and Credit Card Payments Receipted and Deposited	<u>8,551,893</u>
Total Cash to be Deposited	1,571,597
Less: Actual Cash Deposited Into a Village Bank Account	578,407
Less: Adjustments for posting errors and cashing of personal checks	<u>54,183</u>
Cash Collected and Not Deposited	<u>\$939,007</u>

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In comparing the manual receipts issued for new customer utility account deposits in Objective No. 1 to those documented on the Daily Receipt Journals and deposited with utility payments received, we identified 41 account deposits which could not be traced to a manual receipt. We also identified 74 customer account deposits totaling \$16,719 which were not reflected on the Daily Receipt Journals as received and not included in the amount deposited. Additionally, we identified \$3,108 reflected as customer utility account deposits on the Daily Receipt Journals for which no corresponding customer utility account deposit record existed. Thus, we determined \$13,611 of customer utility account deposits collected was not deposited.

We also noted the following exceptions during our review of available documentation supporting utility collections:

- Ms. Lang received utility payments every day but only generated a Daily Receipt Journal and deposited funds received 416 of 961 days during the Period.
- Ms. Lang did not record the type of tender received in the utility system when posting payments received thereby preventing the Village from determining whether funds collected were deposited intact.
- Village employees cashed 265 personal and third-party checks for themselves, close friends, and relatives totaling \$43,740 during the Period which were deposited in place of collected cash utility payments.
- Ms. Lang did not post or posted only a portion of check payments received to the identified customers' accounts. Instead, these items were deposited in place of cash utility collections received. Of 1,823 upward and downward utility account adjustments netting -\$828,736, Ms. Lang posted 556 negative adjustments totaling \$683,390 to remove payment amounts not posted to customers' utility accounts.
- Credit card service charges were charged contrary to the approved fee schedule or were posted incorrectly as utility payments instead of as a fee in the UAN system.

FINDINGS FOR RECOVERY

Utility Receipts

When a customer paid a monthly utility bill, Ms. Lang posted the payment amount to the customer's account in the utility system. When preparing to deposit funds collected, Ms. Lang generated a Daily Receipt Journal, recorded new customer utility account deposits at the end of the Daily Receipt Journal, calculated a revised total for the period's collections, and deposited funds collected into the Village's bank account.

Based on a reconciliation of utility cash collections to deposits by type of tender and by examining utility account adjustments posted by Ms. Lang, we determined Ms. Lang did not deposit utility collections totaling \$939,007 into a Village bank account.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued against Katherine Lang and her bonding company, The Ohio Casualty Insurance Company, jointly and severally, for public money collected but unaccounted for totaling \$939,007, and in favor of the Village of Ripley.

Customer Utility Account Deposits

When a new customer established utility services a new utility customer account record was completed and a manual receipt was issued for the customer utility account deposit received. The duplicate manual receipts and the funds collected were placed in Utility Clerk Katherine Lang's drawer for deposit with that day's utility cash collections. Ms. Lang was responsible for establishing new customer accounts in the utility computer system and depositing utility account deposits and payments.

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Based on a comparison of the utility customer account deposits identified in Objective No. 1 to those reflected on the Daily Receipt Journals and subsequently deposited into the Village's bank account, we identified 74 manual receipts issued for customer utility account deposits totaling \$16,719 collected which were not deposited by Ms. Lang. We identified \$3,108 of utility account deposits collected and deposited which could not be agreed to a manual receipt.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery is hereby issued against Katherine Lang and her bonding company, The Ohio Casualty Insurance Company, jointly and severally, for public money collected but unaccounted for totaling \$13,611, and in favor of the Village of Ripley.

NONCOMPLIANCE CITATION

Timely Deposits

Ohio Rev. Code Section 9.38 states in part, "...If the total amount of the public monies so received does not exceed one thousand dollars, the person shall deposit the monies on the business day next following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the monies until such time as the monies are deposited."

Of the 961 business days during the Period, Ms. Lang prepared and made only 416 deposits. Of the 416 deposits, 50 were held up to 49 days after the Daily Receipt Journal was generated from the utility computer system.

We recommend the Village review its depositing policy for compliance with the above provision. The mayor and/or his designee should monitor the Village activity to ensure funds received are deposited as required by their policy and this section.

MANAGEMENT RECOMMENDATIONS

Pay-in Receipts

Pay-in receipts were completed by Ms. Lang summarizing utility funds collected and then provided to the fiscal officer to post utility receipts to the UAN receipt ledger. The fiscal officer used the UAN system postings to reconcile the Village's bank activity. Beginning in April 2007, Ms. Lang discontinued providing the fiscal officer with a pay-in receipt each time a deposit was made. Instead, she periodically summarized the pay-in receipts, attached the deposit slips, and provided the summary to the fiscal officer thereby preventing timely posting of each day's utility receipts to UAN and preventing the reconciliation of daily utility funds received to those deposited into the Village's bank account.

Not posting each day's utility pay-in receipt to UAN receipt ledgers and failing to reconcile each pay-in receipt to a deposit into the Village's bank account can result in inaccurate receipt ledgers and prevent the timely detection of incorrectly posted receipts and loss due to theft or fraud.

We recommend pay-in receipts be used in sequence and provided to the fiscal officer each time the utility clerk makes a deposit. When reconciling activity at month-end, the fiscal officer should examine the pay-in receipts sequence to verify all pay-in receipts have been received and compare the pay-in receipts to UAN postings and amounts deposited to ensure funds received were posted and deposited into a Village account.

Cashing Personal Checks

The Village permitted employees and residents to cash 265 personal checks totaling \$43,740 using cash collected from utility customer payments. By cashing personal and third party checks, the Village increases its exposure to loss due to returned bad checks and related nonsufficient fund charges.

We recommend the Village discontinue the practice of cashing third-party checks and only accept checks payable to the Village for customer utility account payments. Additionally, the Village should implement and post their policy prohibiting the cashing of personal checks at the Village.

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Type of Tender Received

Utility payments posted in the utility system did not reflect the type of tender received. As such, the Village was unable to reconcile the tender received per the utility system to the tender deposited to ensure funds collected were deposited intact. Inaccurately or not recording the type of tender received in the utility system prevents the detection of checks deposited in the place of cash.

We recommend the utility clerk record the type of tender received for each utility payment in the utility system. At the end of each day, an individual independent of the receipting process should verify the tender reflected on the Daily Receipt Journal agrees to the tender to be deposited.

Posting to Customer Utility Accounts

Utility payments received should be fully posted to the customer's account upon receipt. Instead, Ms. Lang posted payments received a day prior to or after the payment was deposited, failed to record the entire payment amount, and failed to record the deposited payment amount in the utility system. Failure to post the full amount of the payment received to a customer's account could result in improper customer penalties.

We recommend customer utility payments be posted to the customer's account for the total payment amount on the date received. Cash should not be returned to a customer for a check written in excess of the payment due. Amounts received in excess of amounts due should either be applied to the account or the check should be rewritten by the customer.

Credit Card Service Charges

Customers using a credit card to make utility payments were assessed a service charge using a preset fee schedule. The service charge was receipted in the UAN system and not the utility system. Fees were charged contrary to the approved fee schedule and at times, were posted as a utility payment instead of as a fee in UAN.

Failure to correctly assess and post utility payments and credit card service charges can result in inaccurate utility account balances and result in a loss of funds due to or owed by the Village.

We recommend the Village assess credit card service charges in accordance with the approved fee schedule and post fees received as a miscellaneous fee in the utility system or as a service charge in the UAN system. Periodically, an individual independent of the utility collection process should reconcile fees charged per the credit card company to those posted in the UAN and utility computer systems to ensure fees collected were posted to the appropriate accounts or line items.

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Objective No. 3 – Customer Account Adjustments

PROCEDURES

We obtained the monthly adjustment reports for the Period to identify adjustments posted to utility customer accounts.

We identified adjustments posted to the utility customer accounts not resolved in Objective No. 2 thereby requiring further review.

For the identified adjustments, we examined council-approved adjustments and other available documentation to determine whether the adjustment was for a valid reason.

RESULTS

According to Village officials, customer utility accounts were adjusted at a customer's request for incorrect meter readings, water line leaks, pool credits, sprinkler credits, and removal of late penalties incorrectly applied. Of the 1,823 upward and downward account adjustments netting -\$828,736 identified in Objective No. 2, none were supported by documentation explaining the reason for the adjustment. As such, we were unable to determine whether the adjustments were posted for a valid reason.

MANAGEMENT RECOMMENDATION

Customer Utility Account Adjustments

The Village was unable to provide documentation supporting 1,823 utility account balance adjustments ranging from a decrease of \$15,066 to an increase of \$1,796. Additionally, none of the adjustments were authorized by Village officials. As noted in Objective No. 2, 556 negative utility account adjustments totaling \$683,390 were used to conceal check payments received and not posted in their entirety in the utility system.

Failure to maintain documentation supporting adjustments posted to the utility system, obtain supervisory approval, and reconcile adjustments posted to those authorized prevents the timely detection of utility payments collected and not deposited.

We recommend the Village establish procedures for requesting, posting, and approving customer utility account adjustments. Documentation maintained should explain the reason for the adjustment and reflect supervisory approval prior to posting the adjustment to the utility system. Periodically, an individual independent of the adjustment process should reconcile authorized adjustments to those posted to the utility system to verify only authorized adjustments were posted to the utility system.



Mary Taylor, CPA
Auditor of State

VILLAGE OF RIPLEY

BROWN 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
DECEMBER 23, 2010**