



**GRANVILLE TOWNSHIP SANITARY DISTRICT
LICKING COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2012-2011



Dave Yost • Auditor of State



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Granville Township Sanitary District
Licking County
66 Winstead Circle SW
Granville, Ohio 43023

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Granville Township Sanitary District, Licking County for the years ended December 31, 2012 and 2011.

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 Government'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, 2012 or 2011.

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 We Reported in our Prior Engagement

The prior audit was for the years ended December 31, 2010 and 2009 and included two Noncompliance/Material Weakness comments. One was for failure to maintain organized underlying documentation and support for financial transactions. The other was for not properly certifying the availability of funds prior to purchase. In 2011, the Granville Township Sanitary District implemented the use of a cash journal, receipts journal, and appropriations journal. Supporting documentation is now maintained for all transactions. The District also implemented the use of purchase orders for all expenditures made in 2011 and 2012. The above issues have been corrected.

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

Dave Yost
Auditor of State

July 26, 2013

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GRANVILLE TOWNSHIP SANITARY DISTRICT

LICKING 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 13, 2013**