



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Village of West Rushville
Fairfield County
P.O. Box 216
West Rushville, Ohio 43150

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of West Rushville, Fairfield County, Ohio (the Village) for the years ended December 31, 2013 and 2012.

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 Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2013 or 2012.

The Village'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 the following issue to report:

Current Year Observations

1. The Village did not timely post deposits to the accounting system. There were several instances where checks from recipients were dated several months prior to being posted to the accounting system and then deposited in the bank.

Current Status of Matters We Reported in Our Prior Engagement

1. In the prior audit for the years ended December 31, 2011 and 2010, the Village had a reportable noncompliance citation for not properly encumbering funds prior to disbursement per Ohio Rev. Code §5705.41 (D)(1). Action has been taken by the Village during 2013 to correct this issue; however, we still noted a few disbursements that were not properly certified during January 2013. Prior certification is required by statute and a key control in the disbursement process to help ensure purchase commitments receive prior approval.
2. In the prior audit for the years ended December 31, 2011 and 2010, the Village had a reportable noncompliance citation for not adopting a permanent appropriation measure for 2010 in accordance with Ohio Rev. Code §5705.38. The Village has taken action and partially corrected this issue. The Village adopted the appropriation measures for 2013 and 2012, however only the 2012 appropriations were documented as approved by Council via the minutes. We were able to determine that Council approved the 2013 appropriations per review of the Resolution submitted to Fairfield County's Budget Commission.
3. In the prior audit for the years ended December 31, 2011 and 2010, the Village had a reportable noncompliance citation for not maintaining an appropriations ledger in accordance with Ohio Admin. Code Section 117-2-02(D)(3). Action has been taken by the Village and this issue has been corrected.

Current Status of Matters We Reported in Our Prior Engagement (Continued)

4. In the prior audit for the years ended December 31, 2011 and 2010, the Village had a reportable material weakness for not recording the direct payment of Ohio Public Works Commission (OPWC) monies to the contractor as a receipt and corresponding expenditure in accordance with Ohio Rev. Code §5705.42. The Village's financial statements were corrected to properly reflect this activity during the prior year audit. There were no debt proceeds issued for the current audit period.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

September 3, 2014



Dave Yost • Auditor of State

VILLAGE OF WEST RUSHVILLE

FAIRFIELD 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
SEPTEMBER 25, 2014