



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, 2015 and 2014.

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, 2015 and 2014.

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 significant compliance issues to report.

Current Year Observations

1. The Village filed its December 31, 2015 Annual Report on April 7, 2016, which is after the required deadline per Ohio Rev. Code §117.38.
2. The Village Fiscal Officer is required to withhold and remit taxes for the Ohio Public Employees Retirement System (OPERS). During 2014, the Village should have withheld and remitted \$840 to OPERS; however, only \$240 was remitted on October 29, 2015. This payment was based on her old salary; therefore, the amount was underpaid by \$600 and remitted past the filing deadline.

Current Status of Matters We Reported in Our Prior Engagement

1. In the prior audit for the years ended December 31, 2013 and 2012, the Village did not timely post deposits to the accounting system or deposit them with the bank in accordance with Ohio Rev. Code §9.38. 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. Per review of receipts during our current audit period, we noted all receipts that were not directly deposited were not timely posted and deposited.

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

2. In the prior audit for the years ended December 31, 2013 and 2012, the Village had a noncompliance issue for not properly encumbering funds prior to disbursement per Ohio Rev. Code §5705.41 (D)(1). Action has been taken by the Village to correct this issue; however, we still noted a few disbursements that were not properly certified during January 2015 and 2014. Prior certification is required by statute and a key control in the disbursement process to help ensure purchase commitments receive prior approval.

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

Dave Yost
Auditor of State

Columbus, Ohio

April 19, 2016



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
MAY 10, 2016