



Dave Yost • Auditor of State



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Southington Water District
Trumbull County
Southington, Ohio 44470

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Southington Water District, Trumbull County, (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted that for 2017 and 2016, the District did not file their financial statements with the Auditor of State via the Hinkle System until July 19, 2018. They were due March 1, 2017 and 2018 respectively. The District should ensure it files its reports timely.

Current Status of Matters Reported in our Prior Engagement

1. Actual Expenditures exceed appropriations – This issue was corrected for 2016 and 2017.
2. See current year observation #1 above.

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

Dave Yost
Auditor of State

August 7, 2018

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SOUTHINGTON WATER DISTRICT

TRUMBULL 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, 21 2018**