



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

York Township Water Authority
Belmont County
PO Box 133
Powhatan Point, Ohio 43942

To the Board of Trustees:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the York Township Water Authority, Belmont County, Ohio (the Authority), for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Authority's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 the Authority has not adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43(B)(2)**. We also noted the Authority did not have their public records policy displayed for public viewing in accordance with **Ohio Rev. Code § 149.43(E)(2)**. The Authority should establish a records retention schedule in accordance with the aforementioned Ohio Revised Code. The Authority also display a poster describing the public records policy in a conspicuous place for the public to view.

Current Status of Matters Reported in our Prior Engagement

2. **Ohio Rev. Code § 117.38** states each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Authority filed its 2020 annual financial report on March 16, 2021. No extension was obtained. Our prior engagement noted the Authority failed to file their 2018 and 2017 annual financial report within the allotted 60 days. The Authority should submit the Annual Financial Report each year in accordance with the aforementioned requirements.



Keith Faber
Auditor of State
Columbus, Ohio

November 8, 2021

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YORK TOWNSHIP WATER AUTHORITY

BELMONT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/23/2021

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This report is a matter of public record and is available online at
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