



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Richmond Dale Sewer District  
Ross County  
Richmond Dale, Ohio 45673

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Richmond Dale Sewer District, Ross County, (the District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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. The District did not file an annual report with the Auditor of State within 60 days of the fiscal year end for 2021 and 2020. Ohio Revised Code Section 117.38 states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end.
2. The District's accounting system did not allow for integration of budget information. Budgeted amounts of receipts and disbursements integrated into the District's accounting system would allow for meaningful comparisons between the budgeted and actual figures. If budgetary integration is not feasible, the District should document its manual monitoring of budgetary status on the reports.
3. General Fund disbursements of \$77,646 exceeded appropriations by approximately \$4,677 for the year ended December 31, 2021. Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. Budgetary expenditures enacted by the District may not exceed appropriations at the legal level of control for all funds.
4. Ohio Rev. Code § 149.43(E)(2) provides the public office shall create a poster describing their public records policy and shall post it in a conspicuous place in all public locations of that public office.

A poster describing the Sewer District's public records policy was not posted in a conspicuous place in the Sewer District's public office. We recommend the Sewer District prepare a poster of the public records policy and post it in a conspicuous place in the Sewer District's public office.

### Current Status of Matters Reported in our Prior Engagement

1. The District did not file an annual report with the Auditor of State within 60 days of the fiscal year end for 2019 and 2018. Ohio Rev. Code Section 117.38 states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The District did not correct this matter during 2021 and 2020 as noted in Item 1 above in Current Year Observations.
2. The District's accounting system did not allow for integration of budget information. Budgeted amounts of receipts and disbursements integrated into the District's accounting system would allow for meaningful comparisons between the budgeted and actual figures. If budgetary integration is not feasible, the District should document its manual monitoring of budgetary status on the reports. The District did not correct this matter during 2021 and 2020 as noted in Item 2 above in Current Year Observations.
3. General Fund disbursements of \$87,176 exceeded appropriations by approximately \$15,522 for the year ended December 31, 2019. Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. Budgetary expenditures enacted by the District may not exceed appropriations at the legal level of control for all funds. The District did not correct this matter during 2021 as noted in Item 3 above in Current Year Observations.
4. Ohio Rev. Code § 149.43(E)(2) provides the public office shall create a poster describing their public records policy and shall post it in a conspicuous place in all public locations of that public office.

A poster describing the Sewer District's public records policy was not posted in a conspicuous place in the Sewer District's public office.

We recommend the Sewer District prepare a poster of the public records policy and post it in a conspicuous place in the Sewer District's public office. The District did not correct this matter during the current engagement period as noted in Item 4 above in Current Year Observations.

5. The District did not pay state tax withholdings timely in 2019. State taxes for fiscal year 2019 were paid January 27, 2020 with State taxes due January 15, 2020. The District corrected this matter during 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 26, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**RICHMOND DALE SEWER DISTRICT**

**ROSS 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 10/11/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)