



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Dillonvale Mt. Pleasant Wastewater Sewer District
Jefferson County
P.O. Box 686
Dillonvale, Ohio 43917

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Dillonvale Mt. Pleasant Wastewater Sewer District, Jefferson County, (the District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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. Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. If the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The District's public records policy was not included in the policy manual as required. The public records policy must be included in policy manual.
2. Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board to make informed decisions regarding budgetary matters. The Appropriation resolution and subsequent amendments establish the legal spending authority of the District and the appropriation ledger provides the process by which the District controls spending, it is therefore necessary the amounts appropriated by the Board are precisely stated and accurately posted to the appropriation ledger. The original certificate and amendments establish the amounts available for expenditures for the District and the receipts ledger provides the process by which the District controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

The District did not have procedures in place to accurately post authorized budgetary measures to the accounting system. The appropriations approved by Board were not properly posted to the accounting system. Additionally, the approved Certificate of Estimated Resources was not posted to the accounting system. Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances.

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the District should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission and appropriations approved by the Board. The Entity should then monitor budget versus actual reports to help ensure amended certificates of resources and appropriations have been properly posted to the ledgers.

3. The District's HINKLE filing reported a Cash Balance of \$5,313 as of December 31, 2023, the District's ledgers reported a balance of \$165,223. The variance was due to not reporting the beginning balance in the HINKLE filing.

Current Status of Matters Reported in our Prior Engagement

4. The prior audit for the years ended December 31, 2021 and 2020 included a non-compliance exception for the public records policy not included in the policy manual. The District has not corrected this as indicated in observation 1 above.



Keith Faber
Auditor of State
Columbus, Ohio

November 20, 2024

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DILLONVALE-MT. PLEASANT WASTEWATER SEWER DISTRICT

JEFFERSON 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 12/3/2024

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