



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, 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 § 117.38 states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. 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, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty 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 District's December 31, 2022 annual financial report due by March 1, 2023 was not filed with the Auditor of State until April 19, 2024.

The District's December 31, 2023 annual financial report due by February 29, 2024 was not filed with the Auditor of State until April 19, 2024.

The District should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the District is unable to meet the deadline, the District should file an extension request through the Auditor of State. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the District.

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 \$86,351 exceeded appropriations by approximately \$1,265 for the year ended December 31, 2023. 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.

Current Status of Matters Reported in our Prior Engagement

We reported the three items above in our prior engagement. The prior engagement also noted the District did not create a poster describing their public records policy and post it in a conspicuous place in all public locations of that public office as required by Ohio Rev. Code §149.43(E)(2). The District corrected this matter in 2022.



Keith Faber
Auditor of State
Columbus, Ohio

May 16, 2024

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 5/30/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov