



Dave Yost • Auditor of State





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Troy Township Wastewater District  
Ashland County  
P.O. Box 55  
Nova, Ohio 44859

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Troy Township Wastewater District, Ashland County, Ohio, (the District) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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.

## **Current Year Observation**

We noted the District utilizes the QuickBooks accounting system for wastewater utility charges for services. However, the QuickBooks system does not provide the Village with a Non-cash Adjustment Report.

Use and review of this report is a critical procedure in ensuring all transactions are correctly posted and ensuring the revenue account balance is accurately presented. The Fiscal Officer should maintain a list of all non-cash adjustments made to the accounting system.

## **Current Status of Matters We Reported in Our Prior Engagement**

Our prior audit for the years ended December 31, 2012 and 2011, indicated a significant deficiency existed due to unreconciled variances on the December 2012 and 2011 bank reconciliations in the amounts of \$1,492 and \$1,729, respectively. For the current engagement, we reviewed the December 31, 2014 and March 31, 2015 bank reconciliations as part of our basic audit procedures. It was noted the bank account balance and accounting system balance reconciled properly.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

April 28, 2015

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**TROY TOWNSHIP WASTEWATER DISTRICT**

**ASHLAND 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  
MAY 14, 2015**