



Dave Yost • Auditor of State



WARREN WATER AUTHORITY  
JEFFERSON COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Warren Water Authority  
Jefferson County  
PO Box 106  
Rayland, Ohio 43943

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of Warren Water Authority, Jefferson County, (the Authority) as of and for the years ended December 31, 2011 and 2010.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Authority's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principle***

As described in Note 1 of the financial statements, the Authority prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy these requirements.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principle – (Continued)***

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Though the Authority does not intend these statements to confirm to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis permitted is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Authority as of December 31, 2011 and 2010, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Warren Water Authority, Jefferson County as of December 31, 2011 and 2010, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Codes Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit, as described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 19, 2015, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.



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

March 19, 2015

**WARREN WATER AUTHORITY  
JEFFERSON COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010**

	<b>2011</b>	<b>2010</b>
<b>Operating Cash Receipts:</b>		
Charges for Services	\$103,792	\$114,619
 Total Operating Cash Receipts	 103,792	 114,619
<b>Operating Cash Disbursements:</b>		
Personal Services	22,740	29,976
Utilities	7,965	6,349
Repairs and Maintenance	5,273	4,354
Testing and Licenses	0	332
Other Contractual Services	1,518	6,549
Chemicals and Operating Supplies	42,267	42,091
Office Supplies and Materials	622	3,171
Insurance	2,574	2,163
Bad Debt Expense	146	249
Capital Outlay	0	30,008
 Total Operating Cash Disbursements	 83,105	 125,242
 Operating Income/(Loss)	 20,687	 (10,623)
<b>Non-Operating Cash Receipts:</b>		
Earnings on Investments	372	724
Other Non-Operating Revenues	0	26
 Total Non-Operating Cash Receipts	 372	 750
<b>Non-Operating Cash Disbursements:</b>		
Debt Service	15,308	15,308
Other Non-Operating Cash Disbursements	35	35
 Total Non-Operating Cash Disbursements	 15,343	 15,343
 Net Receipts Over/(Under) Disbursements	 5,716	 (25,216)
 Cash Balances, January 1	 35,754	 60,970
 <b>Cash Balances, December 31</b>	 <b>\$41,470</b>	 <b>\$35,754</b>

*The notes to the financial statements are an integral part of this statement.*

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**WARREN WATER AUTHORITY  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges for the Warren Water Authority, previously known as Warren Regional Water and Sewer District, Jefferson County, (the Authority) as a body corporate and politic. The Authority is directed by a three member Board of Trustees. Board members are appointed for lifetime terms by the Jefferson County Judge. Subdivisions within the Authority are, Warren District, Jefferson County and Pease District, Belmont County. The Authority provides water and sewer services to residents of the Authority.

The Authority's management believes these financial statements present all activities for which the Authority is financially accountable.

**B. Accounting Basis**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Authority recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e, when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**C. Deposits and Investments**

The Authority's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Authority values Certificates of Deposit at cost.

**D. Fund Accounting**

The Authority uses fund accounting to segregate cash and investments that are restricted as to use. The Authority classifies all funds as Enterprise Fund Type.

**Enterprise Funds**

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Authority had the following significant Enterprise Funds:

Water Fund – This fund receives charges for services from residents to cover water service costs.

Sewer Fund – This fund receives charges for services from residents to cover sewer service costs.

**WARREN WATER AUTHORITY  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Ohio Water Development Authority Fund – This fund receives a portion of water and sewer surcharges used to pay related debt.

**E. Budgetary Process**

The Ohio Revised Code requires the Board to budget annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund or function level of control, and appropriations may not exceed estimated resources. Appropriation Authority includes current year appropriations plus encumbrances carried over from the prior year (if any). Appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) as of January 1.

**3. Encumbrances**

The Ohio Revised Code requires the Authority to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Authority did not use the encumbrance method of accounting.

A summary of 2011 and 2010 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Authority records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Authority may invest in certificates of deposits.

The carrying amount of deposits and investments at December 31 was as follows:

	2011	2010
Demand deposits	\$17,595	\$12,241
Certificates of deposit	23,875	23,513
Total deposits and investments	<u>\$41,470</u>	<u>\$35,754</u>

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**WARREN WATER AUTHORITY  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
	\$104,164	\$104,164

2011 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
	\$98,448	(\$98,448)

2010 Budgeted vs. Actual Receipts		
Budgeted Receipts	Actual Receipts	Variance
	\$115,369	\$115,369

2010 Budgeted vs. Actual Budgetary Basis Expenditures		
Appropriation Authority	Budgetary Expenditures	Variance
	\$140,585	(\$140,585)

Contrary to Ohio law, budgetary expenditures exceeded appropriation Authority by \$98,448 for the year ended December 31, 2011 and by \$140,585 for the year ended December 31, 2010.

**4. DEBT**

Debt outstanding at December 31, 2011 was as follows:

	Principal	Interest Rate
OWDA Water System Expansion Loan	\$214,234	2%

The Authority secured an Ohio Water Development Authority loan to upgrade storage tanks, the booster station and to place additional waterlines. The original loan was for \$300,000 plus 8.64 accrued interest totaling \$300,009 at 2% interest for 25 years. The first payment date was January 1, 2004 and the last payment date is July 1, 2028. Semi-annual payments of \$7,654 are due July 1 and December 1 each year. Future revenues from the Authority's water utility operations collateralize this loan.

**WARREN WATER AUTHORITY  
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**4. DEBT (continued)**

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	OWDA Loan
2012	\$15,308
2013	15,308
2014	15,308
2015	15,308
2016	15,308
2017-2021	76,540
2022-2026	76,540
2027-2028	22,962
Total	\$252,582

**5. RETIREMENT SYSTEMS**

The Authority's full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the Plan's retirement benefits, including postretirement healthcare and survivor and disability benefits to participants.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>PERS – Local</i>	<i>2010 - 2011</i>	<i>10%</i>	<i>14%</i>

The Ohio Revised Code also prescribes contribution rates. For 2011 and 2010, OPERS members contributed 10% of their gross salaries and the Authority contributed an amount equaling 14% of participants' gross salaries. The Authority has paid all contributions required through December 31, 2011.

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Authority has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Warren Water Authority  
Jefferson County  
PO Box 106  
Rayland, Ohio 43943

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Warren Water Authority, Jefferson County, (the Authority) as of and for the years ended December 31, 2011 and 2010, and the related notes to the financial statements and have issued our report thereon dated March 19, 2015, wherein we noted the Authority followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Authority's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Authority's financial statements. A *significant* deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider findings 2011-001 and 2011-002 described in the accompanying schedule of findings to be material weaknesses.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Authority's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under Government Auditing Standards, which are described in the accompanying Schedule of Findings as items 2011-001, 2011-003, and 2011-004.

### **Entity's Response to Findings**

The Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Authority's responses and, accordingly, we express no opinion on them.

### **Purpose of this Report**

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed under Government Auditing Standards in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

March 19, 2015

**WARREN WATER AUTHORITY  
JEFFERSON COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2011 AND 2010**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2011-001**

**Noncompliance and Material Weakness**

**Ohio Administrative Code Section 117-2-02(D)** states all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include the following:

Payroll Records Including:

- W-2's, W-4's, and other withholding records and authorizations;
- Payroll journal that records, assembles and classifies by pay period the name of employee, social security number, hours worked, wage rates, pay date, withholdings by type, net pay and other compensation paid to an employee (such as termination payment), and the fund and account charged for the payments;
- Check register that includes, in numerical sequence, the check number, payee, net amount, and the date;
- Information regarding nonmonetary benefits such as car usage and life insurance; and
- Information, by employee, regarding leave balances and usage.

The Authority could not provide sufficient payroll documentation for 2010, such as time sheets, W-4 reports and pay rates, to support whether hourly employees of the Authority were being properly paid.

Gross payroll disbursements for hourly employees for 2010 were reported at \$7,307. We were unable to obtain sufficient appropriate audit evidence supporting the amounts recorded as gross payroll for these hourly employees.

The Authority should establish specific procedures to effectively control each payroll disbursement transaction, including but not limited to the following:

- Complete and accurate payroll ledgers should be maintained and should include the check number, check date, payee, wage rate, hours worked, gross pay, withholdings, and net pay;
- The payroll ledger should include month-to-date, quarter-to-date, and year-to-date totals for each employee for each year;
- All time sheets should be signed by the employee and an immediate supervisor attesting to their validity; and
- All wage rates, new hires, and appointments should be formally approved by the Board and noted in the minute record.

The officials should review the guidelines contained in the Ohio Administrative Code to guide them in establishing payroll expenditure cycle procedures. Implementation of the suggested procedures will provide the means to determine the payroll expenditures are valid, accurately calculated, accurately reported and paid in timely manner.

## FINDING NUMBER 2011-002

### Material Weakness

Public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories. "Internal Control" is defined as a process affected by an entity's governing board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Reliability of financial reporting;
- Effectiveness and efficiency of operations;
- Compliance with applicable laws and regulations; and
- Safeguarding of assets.

Internal control consists of the following component, among others: monitoring, which is a process that assesses the quality of internal control performance over time.

Monitoring controls are comprised of regular management and supervisory activities established to oversee whether management's objectives are being achieved. Effective monitoring controls assist management in assessing the quality of internal control performance over time. This process involves assessing the design and operation of controls on a timely basis and taking necessary corrective actions. Monitoring controls should assist management in identifying unexpected results and/or possible misstatements.

Some effective monitoring controls include:

- Regular review of monthly financial statements;
- Review of revenues and expenses with independently accumulated information (budgets, past performances, peer group representatives, etc.);
- Review of large or unusual fluctuations;
- Identification of unusual fluctuations;
- Comparison of financial statement position and operating results;
- Comparison of predefined key performance indicators based on the financial statements;
- Review of items which have been outstanding for extended periods of time (outstanding check listing for payroll and non-payroll transactions);
- Ensuring that an adequate segregation of duties exists; and
- Review of monthly bank reconciliations by someone independent of their preparation.

Lack of effective monitoring controls could lead to theft of entity funds, expenditure of funds contrary to the directives of the governing body, undetected errors affecting the monthly bank versus book reconciliations.

During our review of the records we noted the following:

- There was no evidence the Board approved expenditures prior to being made, nor did they review expenditures after they were made to ensure they were accurately recorded, necessary and for a proper public purpose;
- No one independent of the purchasing process reviewed the activity to ensure the accuracy, appropriateness, or allowability of the expenditures;
- No evidence of the Board members or management's monitoring controls over the monthly and annual financial statements; the revenue and expenditures internal control process; ensuring that an adequate segregation of duties exists;



**FINDING NUMBER 2011-002**  
**(Continued)**

- No evidence of the Board review of the monthly bank reconciliations;
- The Authority did not provide any minutes of the Board meetings for 2010 and only for two meetings held in 2011; and
- The Authority did not provide any evidence that 1099s were properly issued during the audit period.

The above weaknesses and lack of record keeping greatly increase the risk of misstatement, fraud and abuse related to non-payroll, payroll and receipt transactions. These weaknesses significantly reduced management's ability to effectively monitor the finances and make appropriate operating decisions.

We recommend the Authority improve internal controls over reporting. All payments should be approved by the Board before being made. Receipts and disbursements should be reconciled to the bank deposits, expenditures, the customer ledgers, and financial ledgers on a monthly basis. Supporting documentation should be available to document the reconciliation. Bank reconciliations should be monitored by the Board and initialed to indicate their review.

**FINDING NUMBER 2011-003**

**Noncompliance**

**Ohio Revised Code Section 5705.38** states that on or about the first day of the fiscal year, the taxing authority of each subdivision or taxing unit shall pass an appropriation measure, and thereafter during the year, it may pass any supplemental appropriation measure as it finds necessary, based on the revised budget or the official certificates of estimated resources or amendments of the certificates.

The Authority did not adopt an appropriation measure in their minutes for 2011 or 2010. Although the Authority is required to prepare a budget they are not required to file the budget with the County Budget Commission, nor are they required to utilize purchase orders or to certify their expenditures as they are not a taxing authority.

Failure to pass an appropriation measure, which serves as a tool by which expenditures can be monitored, could result in overspending. The Authority should pass an appropriation measure each year in their minutes as required. Expenditures should be monitored throughout the year to ensure that they are within the Board approved appropriations in each fund. Appropriation amendments may be approved in the minutes as needed throughout the year.

We recommend the Authority approve a budget and utilize it as a tool to ensure there are no expenditures that exceed appropriations.

**FINDING NUMBER 2011-004**

**Noncompliance**

**Ohio Revised Code Sections 5705.28(B)(2), 5705.36, 5705.40, 5705.41(B)** provides budget requirements for taxing districts that choose not to levy taxes. The taxing authority of a taxing unit that does not levy a tax must still follow the budgetary requirements listed below:

- Prepare certificates of estimated resources (need not be submitted to the budget commission);
- Amend the certificate of estimated resources as needed;
- Appropriate at the minimum level of control;
- Cannot disburse more than appropriated;
- Must certify the availability of funds; and
- May issue blanket or super blanket certificates.

**FINDING NUMBER 2011-004  
(Continued)**

The following items were noted during the testing of budgetary procedures:

- The budgeted resources and appropriations were not approved in the minutes;
- The ledgers did not contain estimated resources or appropriations;
- Budgetary analysis showing actual versus budgetary amounts for each fund was not prepared or approved by the Board; and
- Budgetary forms were not presented for audit.
- Since the Board did not approve appropriations, in Finding Number 2011-003, the total expenditures of the Authority exceeded appropriations contrary to Ohio Revised Code Section 5705.41(B).

We recommend the Authority establish procedures to follow the Ohio Revised Code budgetary sections.

**Officials Response:**

We are under new management and are trying to correct any issues presented by the Auditor of State. We have already corrected most of the issues presented, which will be shown in the 2013 and 2014 audit.

**WARREN WATER AUTHORITY  
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2011 AND 2010**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2009-001	ORC 5705.41(D) – Properly Certifying Expenditures	N/A	This section does not apply to the Authority in 2011 and 2010
2009-002	ORC 5705.38 – Appropriation Measure	No	Repeated as Finding 2011-003
2009-003	No Internal Controls	No	Repeated as Finding 2011-002

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# Dave Yost • Auditor of State

**WARREN WATER AUTHORITY**

**JEFFERSON 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 7, 2015**