



Dave Yost • Auditor of State





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Rural Water Services Council  
Muskingum County  
55 Whites Road  
Zanesville, Ohio 43701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Rural Water Services Council, Muskingum County, Ohio (the Council), for the years ended December 31, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended December 31, 2016 and 2015.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

We obtained written representation from the Governing Board that the Council had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2016 and 2015.

## **Current Year Observations**

Ohio Rev. Code § 117.38 requires entities to file their financial information in the Hinkle System within 60 days after the close of the fiscal year. We confirmed the Council filed an Alternate Hinkle Financial Statement/Disclosure Report, in accordance with AOS Bulletin 2015-007; however, this form was not filed within the allotted timeframe for the years ended December 31, 2016 and 2015.

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

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

September 25, 2017

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**RURAL WATER SERVICES COUNCIL**

**MUSKINGUM 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  
OCTOBER 10, 2017**