



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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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, 2018 and 2017.

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, 2018 and 2017.

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, 2018 and 2017.

### **Current Status of Matter Reported in our Prior Engagement**

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. Our prior engagement noted the Council failed to file the Alternative Hinkle Financial Statement/Disclosure Report within the allotted 60 days. For 2017, we noted this information was also not filed within the required 60 days after the close of the fiscal year. For 2018, we noted the Council filed the alternative form by the required deadline.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

July 11, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**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  
JULY 25, 2019**