

**DEERFIELD TOWNSHIP –
STORM WATER DISTRICT
Warren County, Ohio**

REPORT OF INDEPENDENT ACCOUNTANT ON
APPLYING AGREED-UPON PROCEDURES

For the years ended December 31, 2023 and 2022



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Columbus, Ohio 43215
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800-282-0370

Board of Trustees
Deerfield Township – Storm Water District
4900 Parkway Drive Suite 150
Deerfield Township, OH 45040

We have reviewed the *Report of Independent Accountant on Applying Agreed-Upon Procedures* of Deerfield Township – Storm Water District, Warren County, prepared by Cherry Bekaert LLP, for the period January 1, 2022 through December 31, 2023. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Deerfield Township – Storm Water District is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

April 23, 2025

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Report of Independent Accountant on Applying Agreed-Upon Procedures

To the Board of Trustees
Deerfield Township – Storm Water District
Warren County
4900 Parkway Drive Suite 150
Deerfield Township, OH 45040

We have performed the procedures enumerated below on the Deerfield Township Storm Water District's (the "District") receipts, disbursements, and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements, and balances recorded in their cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions as exceeding \$10.

The procedures and associated findings are as follows:

Cash

- 1) We recalculated the December 31, 2023 and 2022 bank reconciliations.

We found no exception.

- 2) We agreed the January 1, 2022 beginning fund balance recorded to the December 31, 2021 balances in the prior year audited statements.

We found no exception.

- a. We also agreed the January 1, 2023 beginning fund balances to the December 31, 2022 balances.

We found no exception.

- 3) We agreed the 2023 and 2022 bank reconciliation (adjusted UAN balances) as of December 31, 2023 and 2022 to the total fund cash balances reported in the District's trial balance report and the financial statements filed by the District in the Hinkle System.

We found no exception.

- 4) We confirmed the December 31, 2023 bank account balance with Confirmation.com.

We found no exception.

- a. We also agreed the confirmed balance to the amount appearing in the December 31, 2023 bank reconciliation.

We found no exception.

- 5) We selected one (1) reconciling debit (such as outstanding checks) from the December 31, 2023 bank reconciliation. There was only one (1) reconciling item available.

- a. We traced the debit to the subsequent January bank statement.

We found no exception.

- b. We traced the amount and date to the check register, and determined the debit was dated prior to December 31.

We found no exception.

- 6) We did not select five (5) reconciling credits (such as deposits in transit) from the December 31, 2023 bank reconciliation. There were no reconciling credits for this bank reconciliation.

We found no exception.

Other Receipts

- 1) We selected 10 other receipts from the year ended December 31, 2023 and 10 other receipts from the year ended 2022 and:

- a. We agreed the receipt amount recorded in the receipt register report to supporting documentation.

We found no exception.

- b. We did not confirm the amounts charged complied with rates in force during the period.

The District does not charge customers directly. Other receipts consist of amounts received from Deerfield Township.

We found no exception.

- c. We inspected the receipt register report to determine the receipt was recorded in the proper year.

We found no exception.

Debt

- 1) We verified that the District had no outstanding debt as of December 31, 2021 by comparing to the District's January 1, 2022 balances and through inquiry of management.

We found no exception.

- 2) We verified that the District had no outstanding debt for the period of January 1, 2022 through December 31, 2023 through review of balances and through inquiry of management.

We found no exception.

Non-Payroll Cash Disbursements

- 1) We selected five (5) disbursements from the check register report for the year ended December 31, 2023 and five (5) from the year ended 2022. There were only five disbursements included each report and therefore could not select ten (10) from each. We determined whether:

- a. The disbursements were for a proper public purpose.

We found no exception.

- b. The check number, date, payee name and amount recorded on the returned, canceled check, EFT, ACH, or similar agreed to the check number, date, payee name and amount recorded in the check register report and to the names and amounts on the supporting invoices.

We found no exception.

- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used.

We found no exception.

Compliance – Budgetary

- 1) Ohio Rev. Code Section 5705.28(B)(2) and 5705.41(B) prohibits expenditures (disbursements plus certified commitments including outstanding encumbrances) from exceeding appropriations.

- a. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and Section 5705.40) plus any carryover appropriations for the years ended December 31, 2023 and 2022.

We found no exception.

Sunshine Law Compliance

- 1) We requested the schedules of records retention and disposition for the period.

- a. We requested support to show the appropriate records commission has reviewed these schedules.

We found no exception.

2) We requested all applications of one-time disposal of obsolete records.

a. We did not select five (5) applications for testing as no applications were submitted to the District.

We found no exception.

3) We obtained and inspected the District's Public Records Policy to determine if the policy was in accordance with Ohio Rev. Code Section 149.43(E)(2) and Section 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours.

We found no exception.

4) We selected five (5) - or total population if less than five - public records requests from the engagement period and inspect requests to determine the following:

a. Whether the District was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code Section 149.43(B)(1).

b. Whether the District provided an explanation for denied requests which included the legal authority to the requester as required by Ohio Rev. Code Section 149.43(B)(3).

c. Whether the District was redacting records and making the redactions visible and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code Section 149.43(B)(1).

We found no exception.

5) We inquired of the District management whether there is a records retention schedule and observe whether it was readily available to the public as required by Ohio Rev. Code Section 149.43(B)(2).

We found no exception.

6) We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code Section 149.43(E)(2).

We found no exception.

7) We inspected the District's policy manual and determined whether the public records policy was included as required by Ohio Rev. Code Section 149.43(E)(2).

We found no exception.

8) We observed that the District's poster describing their Public Records Policy is displayed conspicuously in all branches of the District as required by Ohio Rev. Code Section 149.43(E)(2).

We found no exception.

9) We inspected individual proof of attendance and determine whether each elected official in accordance with Ohio Rev. Code Section 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code Section 109.43(B).

We found no exception.

- 10) We inspected the public notices for the public meetings held during the engagement period and determine if the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code Section 121.22(F).

We found no exception.

- 11) We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code Section 121.22(C) and determine whether they were:
- a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request

We found no exception.

- 12) We inspected the minutes from the engagement period in accordance with Ohio Rev. Code Section 121.22(G) and determine the following:
- a. Executive sessions were only held at regular or special meetings
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.

We found no exception.

Other Compliance

- 1) Ohio Rev. Code Section 117.38 requires the District to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System.
- a. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2023 and 2022 in the Hinkle system.

We found no exception.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed-upon procedures engagement.

Cherry Bekaert LLP

Lexington, Kentucky
March 26, 2025

OHIO AUDITOR OF STATE KEITH FABER



DEERFIELD REGIONAL STORM WATER DISTRICT

WARREN 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 5/8/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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