



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Southington Water District
Trumbull County
Southington, Ohio 44470

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Southington Water District, Trumbull County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. The District did not file their financial statements and notes with the Hinkle System until August 11, 2019 and April 27, 2020 for both Fiscal Year 2018 and 2019, respectively. They were due March 1, 2019 and February 29, 2020 for both Fiscal Year 2018 and 2019, respectively. The District should ensure it files its reports timely to ensure compliance with ORC 117.38.

Current Status of Matters Reported in our Prior Engagement

2. The District did not file their financial statements and notes with the Hinkle System until July 19, 2018 for both Fiscal Year 2016 and 2017. They were due March 1, 2017 and March 1, 2018 for both Fiscal Year 2016 and 2017, respectively. The District should ensure it files its reports timely. The District was also late on their Hinkle System filings for 2018 and 2019, see current year observations above.

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

Keith Faber
Auditor of State

Columbus, Ohio

June 5, 2020

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SOUTHINGTON WATER DISTRICT

TRUMBULL 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
JUNE 16, 2020**