



Dave Yost • Auditor of State



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July 19, 2018

Village of West Rushville
Fairfield County
West Rushville, Ohio 43150

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Village of West Rushville, Fairfield County, (the Village) for the years ended December 31, 2017 and 2016.

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 Village's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Village's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The Village'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. We noted that the Village did not timely file complete financial statements with the Auditor of State for fiscal years ended December 31, 2017 and 2016 as required by Ohio Rev. Code §117.38. A complete filing includes both the annual financial statements and the notes to the financial statements. The Village did not include the notes to the financial statements in its initial report filings. We recommend for the Village to file a complete financial statement report to the HINKLE system prior to the due date.
2. The Village did not timely post receipts to the accounting system or deposit them with the bank in accordance with Ohio Rev. Code §9.38. There were instances where checks from recipients were dated months prior to being posted to the accounting system and then deposited in the bank. In general, we noted receipts that were not direct deposit were not timely posted and deposited.

Current Year Observations (Continued)

3. We noted a few disbursements that were not properly certified during January 2017 and 2016. This results in a noncompliance issue for the Village for not properly encumbering funds prior to disbursement per Ohio Rev. Code §5705.41 (D)(1). Action continues to be taken by the Village to correct this issue; however, Prior certification is required by statute and a key control in the disbursement process to help ensure purchase commitments receive prior approval.
4. During 2017, the Village Fiscal Officer began using a rubber stamp to sign purchase orders and checks. Although Village Council reviews all expenditures of the Village, this practice violates Ohio Rev. Code §9.10 and poses an internal control risk, as expenditures could get approved that are not allowable.

Current Status of Matters Reported in our Prior Engagement

Items 1 through 3 noted above were also communicated in the prior audit for the years ended December 31, 2015 and 2014.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 19, 2018



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VILLAGE OF WEST RUSHVILLE

FAIRFIELD 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 31, 2018