



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Tuppers Plains Regional Sewer District
Meigs County
P.O. Box 175
Tuppers Plains, Ohio 45783

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Tuppers Plains Regional Sewer District, Meigs County, Ohio (the District), for the years ended December 31, 2021 and 2020.

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 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, 2021 and 2021.

The District'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.

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

Current Year Observations

1. Ohio Rev. Code § 149.43(B)(2) provides that the District should have an approved records retention schedule which is readily available to the public. The Board did not approve a formal records retention schedule. This could lead to improper destruction of records. The Board should approve the required record retention schedule.
2. Ohio Rev. Code § 149.43 (E)(2) provides that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. Pursuant to Ohio Rev. Code § 149.43(E), the Ohio Attorney General shall develop and provide to all public offices a model public records policy for responding to public records requests in compliance with Ohio Rev. Code § 149.43 in order to provide guidance to public offices in developing their own public records policies for responding to public requests in compliance with that section. This model policy is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>. The District did not adopt a formal public records policy. This can result in improper treatment of public records requests. The Board should approve a public records policy containing all required elements. The policy should be included in the District's policy manual and displayed in all branches of the District as required.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2019 and 2018 included noncompliance with Ohio Rev. Code § 149.43(B)(2) for the District having no formal approved records retention schedule. This was repeated in Current Year Observation 1 above.
2. Our prior audit for the years ended December 31, 2019 and 2018 included noncompliance with Ohio Rev. Code § 149.43 (E)(2) for the District having no formal approved public records policy. This was repeated in Current Year Observation 2 above.
3. Our prior audit for the years ended December 31, 2019 and 2018 included an observation of improperly allocated debt payments. There was no indication of this occurring in the 2021 or 2020.
4. Our prior audit for the years ended December 31, 2019 and 2018 included noncompliance with Ohio Rev. Code § 9.22 for the District using a debit card when no political subdivision may hold or utilize a debit card account, except for law enforcement purposes. The District eliminated its debit card during 2020.



Keith Faber
Auditor of State
Columbus, Ohio

August 22, 2022

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TUPPERS PLAINS REGIONAL SEWER DISTRICT

MEIGS 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 9/8/2022

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This report is a matter of public record and is available online at
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