



OHIO AUDITOR OF STATE
KEITH FABER



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West Ohio Rail Authority
Auglaize County
5 West Forth Street
Minster, Ohio 45865

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the West Ohio Rail Authority, Auglaize County, (the Authority) for the years ended December 31, 2021 and 2020.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The Authority'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. **Ohio Rev. Code § 149.43(E)(2)** states that public offices must distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy.

The Authority did not provide an acknowledgement of receipt of the Public Records Policy from the records custodian/manager. Failure to have the record custodian/manager acknowledge the receipt of the Public Records Policy could lead to public records requests not being properly completed by the Authority.

The Authority's Public Records Policy should be distributed to the records custodian/manager and an acknowledgement of receipt should be subsequently signed by the employee. The Authority should then have the acknowledgement of receipt on file.

2. **Ohio Rev. Code Section 117.38** states that each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with auditor of state within sixty days after the close of fiscal year.

The Authority filed its 2020 annual financial report with the auditor of state on April 19, 2021, which is beyond the sixty day deadline as stated in the above code section.

The Authority should file a complete annual financial report within sixty days of year end.

3. Bank Reconciliations

The Authority's Treasurer completed a bank to book reconciliation for each month during 2021 and 2020 on the accounting system. The Treasurer completed the reconciliation for the Authority's checking account, but did not include the certificate of deposits accounts.

The lack of reconciling monthly, including all certificates of deposits, could result in errors or irregularities occurring that are not detected during the normal course of business operations. The Authority should implement procedures to verify that bank reconciliations are prepared timely and correctly, including certificate of deposits.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2022

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WEST OHIO RAIL AUTHORITY

AUGLAIZE 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 7/12/2022

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