



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Southington Water District
Trumbull County
P.O. Box 266
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, 2023 and 2022.

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, 2023 and 2022.

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 issue to report.

Current Year Observations

1. The District did not file their financial statements and notes with the Hinkle System until May 1, 2023 for Fiscal Year 2022 and they were due March 1, 2023. The District should ensure it files its reports timely to help ensure compliance with ORC 117.38.

Current Status of Matters Reported in our Prior Engagement

1. The District did not file their financial statements and notes with the Hinkle System timely for 2021. The District was also late on their Hinkle System filing for 2022, see current year observation above.

Keith Faber
Auditor of State
Columbus, Ohio

October 31, 2024

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SOUTHINGTON WATER DISTRICT

TRUMBULL 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 12/31/2024

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