



**SOUTH LICKING WATERSHED CONSERVANCY DISTRICT
LICKING COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

South Licking Watershed Conservancy District
Licking County
934 W. Main Street
Hebron, Ohio 43205

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the South Licking Conservancy District, Licking 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 or accounting issues to report.

Current Year Observations

1. The District did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The District should properly adopt a public records policy and take all actions statutorily required by **Ohio Rev. Code § 149.43**. Failure to establish and maintain a public records policy may result in records of the District not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
2. The District did not establish a records retention schedule. **Ohio Rev. Code § 149.43(B)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. Public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The District should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

Efficient • Effective • Transparent

Current Year Observations (continued)

3. The District's General Fund had expenditures in excess of appropriations of \$58,250 as of December 31, 2023. **Ohio Rev. Code § 5705.41(B)** prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code. Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources and resulting in deficit spending practices. The Board should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.



Keith Faber
Auditor of State
Columbus, Ohio

August 29, 2024

OHIO AUDITOR OF STATE KEITH FABER



SOUTH LICKING WATERSHED CONSERVANCY DISTRICT

LICKING 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 9/10/2024

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