



Dave Yost • Auditor of State



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East Fork of Buck Creek Conservancy District
Champaign County
4820 Allison Rd.
Mechanicsburg, Ohio 43044

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the East Fork of Buck Creek Conservancy District, Champaign County, (the District) for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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.

Current Year Observation

1. We examined the bank reconciliation/annual report prepared as of December 31, 2013. We determined it contained footing errors and presented \$42,821.46 as the balance on hand at the end of the year. The balance on hand should have been \$22,719.21 with outstanding checks of \$3,100 and bank balance of \$25,819.21. The recalculated balance did match the District's bank statement balance of as December 31, 2013.

Current Status of Matters we Reported in our Prior Engagement

2. Our prior site visit for the years ended December 31, 2011 and 2010 included an observation of noncompliance with Ohio Rev. Code Section 117.38 for untimely filing of the District's 2010 annual report with the Auditor of State. Contrary to the aforementioned code, the District did not file the 2012 or 2013 annual report with the Auditor of State. The District should implement procedures to provide for timely filing of its annual reports, within 60 days of year end, in order to prevent the possibility of penalties for late filing and to provide timely information for public interest.
3. In addition, our prior year site visit included an observation of untimely depositing and recording of a real estate assessment receipt. We determined all real estate assessments were deposited and recorded in the proper period in 2012 and 2013.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio

April 4, 2014

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EAST FORK OF BUCK CREEK CONSERVANCY DISTRICT

CHAMPAIGN 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
APRIL 22, 2014**