



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, 2015 and 2014.

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, 2015 and 2014.

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 Observations

1. We noted an untimely posting and recording of a real estate assessment receipt. The County issued the check for the first real estate assessment on March 7, 2014; however the Fiscal Officer did not post the receipt to the accounting ledger until July 11, 2014. To improve accountability, the Fiscal Officer should implement procedures to ensure receipts are timely posted.
2. We noted the District issued a check payment to a Board member's company, in the amount of \$186.00, for mailing expenses; however the invoice was hand-written by the Board member and was not separately approved in the minutes. The District should ensure adequate documentation is maintained for expenditures and Board Member expenses should be separately approved and documented in the minutes to help prevent unauthorized expenditures.
3. We noted the District did not file its 2015 or 2014 annual financial reports with the Auditor of State until April 6, 2016. **Ohio Rev. Code §117.38** states each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The District's 2015 and 2014 reports were due February 29, 2016 and March 1, 2015, respectively. The Fiscal Officer should implement procedures to ensure the annual reports are filed timely with the Auditor of State to help avoid penalties and fees. Our prior year audit also reported this noncompliance for not filing the annual reports with the Auditor of State.

**Current Status of Matters we Reported in our Prior Engagement**

4. In addition to the annual report filing noncompliance reported in item 3 above, our prior audit for the years ended December 31, 2013 and 2012 included an observation that the bank reconciliation/annual report for December 31, 2013 contained footing errors and the ending balance did not present the proper balance on hand at the end of the year. We determined that the December 31, 2015 reconciliation was correctly calculated and the ending balance in the reconciliation/annual report agreed to the Journal and December 31, 2015 bank statement.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

May 13, 2016



# Dave Yost • Auditor of State

**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  
MAY 26, 2016**