



Dave Yost • Auditor of State





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Muskingum River Watershed Joint Board  
Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Muskingum River Watershed Joint Board, Wayne County, Ohio, (the Board) for the years ended December 31, 2010 through 2016.

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 Government's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Board's financial statements, transactions or balances for the years ended December 31, 2010 through 2016.

The Board'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 that the Board did not file their annual financial report until March 3, 2017. Ohio Rev. Code § 117.38 requires cash basis governments to file their financial statements within 60 days of fiscal year end.

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

**Dave Yost**  
Auditor of State

April 3, 2017

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**MUSKINGUM RIVER WATERSHED JOINT BOARD**

**WAYNE 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  
JUNE 6, 2017**