



OHIO AUDITOR OF STATE
KEITH FABER



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53 Johnson Road
The Plains, Ohio 45780-1231
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

Knowlton Covered Bridge Park Commission
Monroe County
106 Forrest Ridge
Woodsfield, Ohio 43793

To the Board of Park Commissioners:

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Knowlton Covered Bridge Park Commission, Monroe County, Ohio (the Park Commission), for the years ended December 31, 2019 and 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Park Commission's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park Commission's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Park Commission's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 issue to report.

Current Year Observation

We noted that the Park Commission has not adopted a formal records retention schedule in accordance with Ohio Rev. Code § 149.43(B)(2). The Park Commission should establish a records retention schedule in accordance with the aforementioned Ohio Revised Code.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 13, 2020

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KNOWLTON COVERED BRIDGE PARK DISTRICT COMMISSION

MONROE 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, 2020**