



OHIO AUDITOR OF STATE
KEITH FABER



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April 14, 2020

Wabash River Conservancy District
Mercer County
871 Meiring Road
Fort Recovery, Ohio 45846

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Wabash River Conservancy District, Mercer County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 failed to timely file their annual financial reports on the Hinkle System for 2018 as required per **Ohio Rev. Code § 117.38** and **Ohio Admin. Code § 117-2-03**. The filing deadline for the 2018 annual report was March 1, 2019 but the District did not file the report until February 24, 2020. Failure to file timely may result in being ineligible for reduced audit services and could result in the assessment of a late penalty. The Secretary should ensure the District is timely filing their annual financial report.
2. **Ohio Rev. Code § 149.43(B)(2)**, states, in part, a public office shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The District has not properly established a public records policy or records retention schedule. Failure to establish and maintain public records and records retention policies may result in requests for records that are not public record or are no longer maintained by the District and could lead to records being disposed of in noncompliance with the Ohio Revised Code.

Current Status of Matters Reported in our Prior Engagement

1. The prior basic audit report also stated the above in regards to timely filing of Hinkle System reports.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

April 14, 2020

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WABASH RIVER CONSERVANCY DISTRICT

MERCER 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 28, 2020**