



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

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

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, 2021 and 2020.

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, 2021 and 2020.

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 issues 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. This observation was repeated from the prior basic audit.

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

Keith Faber
Auditor of State
Columbus, Ohio

October 12, 2022

OHIO AUDITOR OF STATE KEITH FABER



KNOWLTON COVERED BRIDGE PARK COMMISSION

MONROE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/25/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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