



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Noble Soil and Water Conservation District
Noble County
46049 Marietta Rd. Suite 5
Caldwell, Ohio 43724

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Soil and Water Conservation District, Noble County, (the District 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 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, 2021 and 2020.

The District'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 the District has not adopted a formal records retention schedule that subsequently needs to be sent to the Ohio History Connection for review and approval. Ohio Rev. Code §149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Further Ohio Rev. Code § 149.381 states, in part, when a records commission shall send that schedule of records retention to the Ohio History Connection for its review. Upon completion of its review, the Ohio History Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The District should adopt a records retention schedule in accordance with the guidelines outlined in Ohio Rev. Code § 149.381. The District should maintain this schedule and make it available to anyone wishing to review the schedule.

Current Status of Matter Reported in our Prior Engagement

In addition to the policy matter reported above, our prior audit for the years ended December 31, 2019 and 2018 included a comment on the bank reconciliation that was not repeated.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 18, 2022

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NOBLE COUNTY SOIL AND WATER CONSERVATION DISTRICT

NOBLE 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 8/2/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov