



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Washington County Soil and Water Conservation District
Washington County
21330 State Route 676, Suite E
Marietta, Ohio 45750

We have performed the procedures enumerated below on the Washington County Soil and Water Conservation District's, Washington County, Ohio (the District), receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Supervisors and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances for each fund recorded in the District's General Ledger Trial Balance Report or Washington County YTD Fund Summary Report to the December 31, 2022 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the District's General Ledger Trial Balance Report or Washington County YTD Fund Summary Report to the December 31, 2023 balances in the District's General Ledger Trial Balance Report or Washington County YTD Fund Summary Report. We found no exceptions.

Cash and Investments (Continued)

3. We agreed the 2024 and 2023 bank reconciliation adjusted balances as of December 31, 2024 and 2023 to the total fund cash balances reported in the General Ledger Trial Balance Report and the financial statements filed by the District in the Hinkle System. The amounts agreed.
4. We confirmed December 31, 2024 bank account depository balances for the District Fund with the District's financial institutions or Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation. We found no exceptions.
5. We compared the December 31, 2024 Special Fund depository balance from the *Cash Basis Annual Financial Report* to the amount reported in the Washington County YTD Fund Summary Report. We found no exceptions.
6. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
 - a. We footed the supporting outstanding check list and compared it to the cash reconciliation. We found no exceptions.
 - b. We traced each check to the subsequent January bank statement. We found no exceptions.
 - c. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
7. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144, or 135.145. We found no exceptions.
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected a total of 5 receipts from the State Distribution Transaction Lists (DTL) and the Washington County Expense Audit Trail Report from 2024 and a total of 5 from 2023:
 - a. We compared the amounts from the above-named reports to the amount recorded in the Washington County Revenue Audit Trail Report. The amounts agreed.
 - b. We inspected the Washington County Revenue Audit Trail Report to determine these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the Washington County Revenue Audit Trail Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We selected three other confirmable receipts from the year ended December 31, 2023 in the Cash Report Journal Report from funds other than the *Special Fund* such as grants, municipal and district fund. We agreed to supporting documentation the amounts paid from the grantor to the District. We found no exceptions.
 - a. We inspected the Cash Receipts Journal Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
3. We confirmed the individual amounts paid from the City of Marietta and City of Belpre to the District during 2024 and 2023 with the City's, respectively. We found no exceptions.
 - a. We inspected the Cash Receipts Journal Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.

Intergovernmental and Other Confirmable Cash Receipts (Continued)

- b. We inspected the Cash Receipts Journal Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Other Receipts

We selected 10 other receipts from the year ended December 31, 2024 and 10 other receipts from the year ended 2023 and:

- a. Agreed the receipt amount recorded in the Cash Receipts Journal Report to supporting documentation. The amounts agreed.
- b. Confirmed the amount charged complied with rates in force during the period, if applicable. We found no exceptions.
- c. Inspected the Cash Receipts Journal Report to determine the receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the Payroll Distribution Audit Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Transmittal Sheets Report to supporting documentation (timecard, legislative rate or salary). We found no exceptions.
 - b. We inspected the Payroll Distribution Audit Report to determine whether salaries and benefits were paid only from the *Special Fund*, as required by the SWCD Administrative Handbook Chapter 5. We found no exceptions.
 - c. We inspected the Payroll Distribution Audit Report to determine whether the check was classified as *salaries* and was posted to the proper year. We found no exceptions.
2. We selected the only new employee from 2024 and:
 - a. We inspected the employee's personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Payroll Distribution Audit Report.We found no exceptions.

Non-Payroll Cash Disbursements

We selected 5 disbursements from the *Special Fund* and 5 disbursements from the *District Fund* and other funds from the Washington County Expense Audit Trail Report and Cash Disbursement Journal, respectively, for the year ended December 31, 2024 and 5 from the *Special Fund* and 5 from the *District Fund* and other funds for the year ended 2023 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. For *District Fund* and other funds disbursements, we determined whether:
 - i. The check number, date, payee name and amount recorded on the [returned, canceled check agreed to the similar data recorded in the Cash Disbursement Journal and to the names and amounts on the supporting invoices. We found no exceptions.
 - ii. The payment was posted to a fund consistent with the purpose for which the fund's cash can be used. We found no exceptions.
- c. For *Special Fund* disbursements, we determined whether:
 - i. The payee name and amount recorded on the invoice submitted to the County Auditor agreed to the payee name and amount recorded in the Washington County Expense Audit Trail Report. We found no exceptions.

Non-Payroll Cash Disbursements (Continued)

- ii. The names and amounts on the voucher agreed to supporting invoices. We found no exceptions.
- iii. The voucher was signed by the fiscal officer and approved by a majority of the Board of Supervisors. We found no exceptions.

Special Fund Budgetary Compliance

1. We inspected the District's Special Fund Budget Request submitted to the County Commissioners for the years ended December 31, 2024 and 2023. The request included the Special Fund's *Needs, Income* and *Balances* anticipated for carry over from the current year, as required by the SWCD Administrative Handbook, Chapter 5. We also compared the budget amounts to the Special Fund Budgetary Activity footnote of the Cash Basis Annual Financial Report. The amounts agreed.
2. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus year-end contract commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the year ended December 31, 2024 and 2023 for the "Special" Fund. Expenditures did not exceed appropriations for the Special Fund.
3. We compared interfund transfers-in to transfers-out to ensure they agreed and inspected the transfer activity to determine they were approved by the Board of Supervisors. We found no exceptions.
4. We inspected the Annual Cash Basis Financial Report for the years ended December 31, 2024 and 2023 for negative cash fund balances. Ohio Rev. Code § 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected all four public records requests from the engagement period and inspected each request to determine the following:
 - a. The District was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - b. The District did not have any denied public records requests during the engagement period.
 - c. The District did not have any public records requests with redactions during the engagement period.
3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.

Sunshine Law Compliance (Continued)

4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires Districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2024 and 2023 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink, reading "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 5, 2025

OHIO AUDITOR OF STATE KEITH FABER



WASHINGTON COUNTY SOIL AND WATER CONSERVATION DISTRICT

WASHINGTON 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 11/25/2025

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