



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Hunter's Run Conservancy District  
Fairfield County  
1030 Winton Street  
Lancaster, Ohio 43130

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hunter's Run Conservancy District, Fairfield County, Ohio (the District) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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.

## Current Year Observations

1. We noted that expenditures exceeded appropriations by \$6,465 for the year ended December 31, 2014. Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. Failure to have adequate appropriation authority in place at the time of expenditure may result in expenditures exceeding available resources, and could result in deficit spending.
2. We examined the December 2014 Paychex Payroll Reports and noted that the Employee and Employer share for OPERS was \$403.40 and \$564.76, respectively. We noted that the District remitted \$395.40 for the Employee share and \$557.11 for the Employer share, resulting in an underpayment of \$15.65. Withholdings should have been remitted by January 30, 2015, however we noted that December withholdings cleared on the February 2015 bank statement approximately one week after the deadline. Failure to remit withholdings on time could result in interest and penalties for the District. We did not identify any interest or penalties charged to the District during the audit period.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

July 22, 2015

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**HUNTERS RUN CONSERVANCY DISTRICT**

**FAIRFIELD 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  
AUGUST 11, 2015**