



Dave Yost • Auditor of State



Dave Yost • Auditor of State

August 15, 2018

Millcreek Valley Conservancy District
Hamilton County
Cincinnati, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Millcreek Valley Conservancy District, Hamilton County, Ohio (the District), for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 Observation

The District did not file its 2016 financial statement within 60 days per Ohio Rev. Code Section 117.38. The District's 2016 financial statements were due on March 1, 2017; however, the District filed them on May 8, 2017.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

Columbus, Ohio

August 15, 2018

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MILLCREEK VALLEY CONSERVANCY DISTRICT

HAMILTON 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, 28 2018**