



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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East Fork of Buck Creek Conservancy District  
Champaign County  
6475 Stringtown Road  
Cable, Ohio 43009

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the East Fork of Buck Creek Conservancy District, Champaign County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

## Current Year Observations

1. We noted the District filed its 2019 annual financial report on February 25, 2020. The District refiled its 2019 report on April 14, 2020 to include the financial statements. **Ohio Rev. Code §117.38** states, in part, "each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The auditor of state may extend the deadline for filing a financial report and establish terms and conditions for any such extension." The District's 2019 financial report was due February 29, 2020. The Fiscal Officer should implement procedures to verify the complete annual reports are filed timely with the Auditor of State to help avoid penalties and fees. Our prior audit also reported this noncompliance.
2. We noted the District does not have an adopted records retention schedule policy. **Ohio Rev. Code §149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." The District did not have an approved records retention schedule on file as required. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The District should implement procedures to provide that appropriate policies/schedules are approved to help avoid issues with public records requests.

**Current Year Observations (Continued)**

3. We noted the District did not have an approved public records policy. **Ohio Rev. Code §149.43(E)(2)**, states, “all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.” The District should approve a public records policy to help avoid issues with public record requests.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 14, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**EAST FORK OF BUCK CREEK CONSERVANCY DISTRICT  
CHAMPAIGN 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  
MAY 28, 2020**