



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 Road, 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 Noble Soil and Water Conservation District, Noble 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 § 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 § 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 Observations**

**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.

**Ohio Rev. Code § 149.381** states, in part, when a records commission has approved a schedule of records retention, the 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.

No formal records retention schedule has been adopted by the District and subsequently sent to Ohio History Connection for review and approval.

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 Year Observations (continued)**

**Bank Reconciliation**

The most recent bank reconciliation for the District Fund on April 30, 2020, reported a bank depository balance of \$83,536. This balance was observed on the District Fund's General Ledger.

The Farmers and Merchants Bank statement reflected \$83,611 for the District Fund's bank account. Therefore, the bank account was \$75 higher than the carrying amount on the District Fund's bank reconciliation and the General Ledger.

The District should review the General Ledger postings for April 2020 and the previous months, if necessary, to determine why there is a discrepancy of \$75 between bank and book.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

May 14, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**NOBLE COUNTY SOIL AND WATER CONSERVATION DISTRICT**

**NOBLE 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**