



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Morgan County Soil and Water Conservation District
Morgan County
167 S. Kennebec Avenue
McConnelsville, Ohio 43756

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Morgan County Soil and Water Conservation District, Morgan County, Ohio (the District), for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(B)(2)** provides that the District should have an approved records retention schedule which is readily available to the public. The District did not approve a formal records retention schedule. This could lead to improper destruction of records. The District should approve the required record retention schedule.
2. The District did not have a poster describing their Public Records Policy displayed conspicuously in all branches of the District's locations as required by **Ohio Rev. Code § 149.43(E)(2)**. A poster describing the public records policy must be conspicuously displayed in all of the District's branch offices.
3. We noted that Special Fund expenditures of \$54,504 exceeded appropriations of \$51,650 by approximately \$2,854 for the year ended December 31, 2020. **Ohio Rev. Code § 5705.41(B)** prohibits subdivisions or taxing authorities from expending money unless it has been appropriated. The Board should compare expenditures to appropriations on a regular basis. If appropriations in addition to those already adopted will be needed, the Board should take the necessary steps to adopt additional appropriations, if possible, to prevent expenditures from exceeding appropriations or reduce spending.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 3, 2021

OHIO AUDITOR OF STATE KEITH FABER



MORGAN COUNTY SOIL AND WATER CONSERVATION DISTRICT

MORGAN 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 8/12/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov