



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Hunter's Run Conservancy District  
Fairfield County  
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, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 Observations

1. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's Hinkle system within 60 days of the close of the fiscal year end. We noted the District's financial reports for the years ending December 31, 2022 and 2021 were not filed in the Hinkle System until May 29, 2023 and May 23, 2022, respectively. The deadlines for the District to file their annual financial reports were March 1, 2023 and 2022, respectively.
2. We noted the District did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The District should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

3. The District reports on the cash basis of accounting, which indicates cash disbursements are to be recognized when paid. However, the District did not record disbursements until they cleared the bank. As a result, a check issued December 20, 2022, totaling \$15,667 did not clear the bank until January 4, 2023, and therefore, was reported as a January 2023 disbursement rather than a December 2022 disbursement. In addition, this disbursement was not included as an outstanding check on the December 31, 2022, bank reconciliation. This resulted in fund cash balance being overstated and disbursements being understated by \$15,667. Proper procedures over posting cash transactions are critical controls in assuring all transactions are posted accurately and in the proper accounting period.
4. The District accounting records did not include grant receipts and disbursements for American Rescue Plan (ARP) and Federal Emergency Management Agency (FEMA) grants totaling \$139,895 and \$133,483, respectively. Although, the activity has no effect on fund cash balance, receipts and disbursements were understated by \$273,378. Inaccurate financial statement reporting decreases the reliability of financial data at year-end and can result in undetected errors and irregularities. Additionally, reporting inaccuracies can impact the decision-making of those charged with governance and the general public.



Keith Faber  
Auditor of State  
Columbus, Ohio

November 3, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**HUNTERS RUN CONSERVANCY DISTRICT**

**FAIRFIELD 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 11/16/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)