



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Marion County Soil and Water Conservation District
Marion County
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Marion Soil and Water Conservation District, Marion County, (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 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, 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 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. We noted the District re-filed their 2019 annual financial report in the HINKLE system on September 21, 2021, which was not within the required deadline. Except for public offices reporting pursuant to generally accepted accounting principles, **Ohio Rev. Code §117.38** requires each public office to prepare an annual report and file it with the Auditor of State within sixty days after the close of the fiscal year.
2. The District was unable to provide written documentation that the District's records custodian or records manager acknowledged receipt of the copy of the District's public records policy. **Ohio Rev. Code §149.43(E)(2)** requires public offices to distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the public records policy.

Keith Faber
Auditor of State
Columbus, Ohio

December 7, 2021

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MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT

MARION 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 12/21/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov