



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Jackson County Soil and Water Conservation District  
Jackson County  
2026 Fairgreens Rd.  
Jackson, Ohio 45640

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Jackson County Soil and Water Conservation District, Jackson County, Ohio (the District), for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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. The county posted a disbursement of \$4,616 to the District's Special Fund in error. In order to correct the mistake, the County posted a negative disbursement into the District's Special Fund for the \$4,616. However, the District included the \$4,616 reduction of expenditures in the All Other Revenue receipts line item and included the original disbursements in the Rentals disbursement line in the annual financial report filed in the Hinkle System for 2023. This resulted in these line items being overstated by the \$4,616.

The District Manager should ensure all transactions posted in the District Annual Financial Report represent actual activity of the District.

2. Maintaining organized documentation and support for financial transactions is essential in assuring the District's financial statements are not materially misstated and that all expenditures are made for a proper public purpose.

The District did not maintain underlying documentation and support for:

- Check #3920 written to Walmart for \$369 dated May 21, 2023, no purpose noted;
- Check #3892 written to Racoon Creek Partnership for \$50 dated May 4, 2022, the check stub stated that this was for membership;
- Check #3906 written to Jackson County Fair board for \$180 dated July 15, 2022, noted for supervisor's fair passes but no support attached.

### Current Year Observations (Continued)

Additionally, the District had cash withdrawals from the bank totaling \$846 in 2022 and \$1,118 in 2023 to replenish their petty cash. The District provided petty cash support for the audit period; however, a log of petty cash use for June 1, 2022 through June 26, 2023 was not provided. Receipt support was on file for this time, however, without the log, we cannot be assured all support was provided for purchases made from petty cash during that period.

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and expenditures that are not for a proper public purpose.

The District should maintain all invoices/receipts for all disbursements and petty cash logs and related receipts for all petty cash disbursements.

### Current Status of Matters Reported in our Prior Engagement

1. Ohio Rev. Code § 149.43(E)(2) requires, in part, all public offices to create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy. This matter was corrected for the 2022-2023 audit period.
2. Ohio Administrative Code § 117-2-02 requires all local public offices to maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and reports its transactions, maintain accountability for the related assets, (and liabilities, if generally accepted accounting principles apply), document compliance with finance related legal and contractual requirements and prepare financial statements required by § 117-2-03 of the Administrative Code. No bank reconciliations were performed over the District's bank account from March 2019 through June 2021. This matter was corrected for the 2022-2023 audit period.
3. Maintaining organized documentation and support for financial transactions is essential in assuring the District's financial statements are not materially misstated and that all expenditures are made for a proper public purpose. There were expenditures noted which lacked supporting documentation. This matter was included in our current year observation #2 above.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 15, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**JACKSON COUNTY SOIL AND WATER CONSERVATION DISTRICT**

**JACKSON 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 5/28/2024**

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