



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Millcreek Valley Conservancy District
Hamilton County
150 East Fourth Street, 3rd Floor
Cincinnati, OH 45202

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Millcreek Valley Conservancy District, Hamilton County, (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 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, 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 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. Annual Report Filing

Ohio Rev. Code § 117.38 provides that the District shall file an annual financial report with the Auditor of State within 60 days of fiscal year end. The District did not file its 2022 annual financial report in the HINKLE system until April 18, 2023, which was not within the allotted timeframe.

The District may be fined subject to various other administrative remedies for its failure to file the required financial report in a timely manner. The District should file its annual report with the Auditor of State within the allotted timeframe.

2. Records Retention Schedule

Ohio Rev. Code § 149.43(B)(2) states that an entity shall have available a copy of its current records retention schedule at a location readily available to the public. The District did not adopt a records retention schedule.

Failure to have a records retention schedule may result in documents being improperly destroyed and the failure to make the records retention schedule available to the public may cause the public to be unaware of the District's records retention schedule. The District shall establish a records retention schedule and make it readily available to the public.

Current Status of Matters Reported in our Prior Engagement

1. The prior report also identified late filing of the annual reports reported in item 1 above.
2. The prior report also identified the lack of a records retention schedule reported in item 2 above.



Keith Faber
Auditor of State
Columbus, Ohio
May 10, 2024

OHIO AUDITOR OF STATE KEITH FABER



MILLCREEK VALLEY CONSERVANCY DISTRICT

HAMILTON 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 5/23/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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