



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE

## KEITH FABER



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### BASIC AUDIT REPORT

Columbiana County Soil and Water Conservation District  
Columbiana County  
1834-B South Lincoln Avenue  
Salem, Ohio 44460

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Columbiana County Soil and Water Conservation District, Columbiana County, (the District) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 § 117.38 states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year. The District's fiscal year 2024 annual financial report due by 3/3/2025, however, was not filed with the Auditor of State until 3/14/2025. The District should ensure a complete report is filed on or before the 60 day reporting deadline.
2. The District switched their accounting system in 2023 to QuickBooks and did not clear the postings in the system once reconciled each month leaving uncleared checks and deposits noted in their system as of 12/31/2024. While these entries did not affect the cash reconciliation of the District, the District should correct these transactions by removing them completely from the system.

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

1. Our prior audit for the years ended December 31, 2022 and 2021 reported noncompliance of with Ohio Rev. Code §§ 109.43(8) and § 149.43(E)(2) requiring all state and local elected officials, or their designees, to attend 3 hours of training on the Ohio Public Records Law during each term of office. The District's designee took the training and received the certification.
2. Our prior audit for the years ended December 31, 2022 and 2021 reported that the District's Fiscal Officer had never logged into the Treasurer of State's Ohio Pooled Collateral System (OPCS), where the District's bank account is registered. This has not been corrected and is not relevant to the current basic audit.
3. Our prior audit for the years ended December 31, 2022 and 2021 reported that the District was not depositing their monies timely. We noted that the District has been depositing their receipted monies timely.
4. Our prior audit for the years ended December 31, 2022 and 2021 reported that the District did not have any Disaster Recovery Plan which documents the actions necessary to restore business operations in the event of a disaster. This has not been corrected and is not relevant to the current basic audit.
5. Our prior audit for the years ended December 31, 2022 and 2021 reported a material weakness over financial reporting due to several adjustments that were corrected by the District in the prior year report. No adjustments or reclassifications were identified during this engagement.

KEITH FABER  
Ohio Auditor of State

*Tiffany L Ridenbaugh*

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 25, 2025

# OHIO AUDITOR OF STATE KEITH FABER



COLUMBIANA COUNTY SOIL AND WATER CONSERVATION DISTRICT

COLUMBIANA 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 10/14/2025

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)