



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Auglaize River and Two-Mile Creek Stream Enhancement Project  
Auglaize County  
209 South Blackhoof Street  
Wapakoneta, Ohio 45895

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Auglaize River and Two-Mile Creek Stream Enhancement Project, Auglaize County, (the Project) for the years ended December 31, 2019 and 2018.

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 Project's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Project's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Project'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

**Ohio Rev. Code Section 117.38** states 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 auditor of state within sixty days after the close of the fiscal year.

The Project filed its 2018 annual financial report with the auditor of state on March 4, 2019, which is beyond the sixty day deadline as stated in the above code section.

The Project should file a complete annual financial report within sixty days of year-end.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

June 15, 2020

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**AUGLAIZE RIVER AND TWO-MILE CREEK STREAM ENHANCEMENT PROJECT**

**AUGLAIZE COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 25, 2020**