



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Wabash River Conservancy District
Mercer County
871 Meiring Road
Fort Recovery, Ohio 45846

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Wabash River Conservancy District, Mercer County, (the District) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours; however, there are some proper policy limitations that are described in Ohio Rev. Code § 149.43(B)(7)(c). The District has not properly adopted a public records policy. Failure to properly establish and maintain a public records policy may result in records of the District not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
2. **Ohio Rev. Code § 149.43(B)(2)** provides a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office shall have available a copy of its current records retention schedule at a location readily available to the public. The District has not properly established a records retention schedule/policy and does not have a copy of its records retention schedule readily available to the public. Failure to appropriately establish and maintain a records retention schedule/policy could result in disposing of items that should be maintained for public record request.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the public records policy and records retention schedule citations reported in current year observations 1 and 2 above, our prior basic audit report stated that the District failed to timely file their annual financial reports on the Hinkle System as required per **Ohio Rev. Code § 117.38 and Ohio Admin. Code § 117-2-03**, this was addressed and corrected during the current engagement period.



Keith Faber
Auditor of State
Columbus, Ohio

August 23, 2022

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WABASH RIVER CONSERVANCY DISTRICT

MERCER 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 9/6/2022

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This report is a matter of public record and is available online at
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