



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Upper Scioto Drainage and Conservancy District  
Hardin County  
One Courthouse Square, Suite 180  
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Upper Scioto Drainage and Conservancy District, Hardin County (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. We noted that the District did not have a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The lack of a records retention schedule could result in the District maintaining unnecessary records or the premature disposal of records. The Hardin County records retention schedule is displayed in the District Office but since the District is a separate legal entity it is not governed by the Hardin County retention schedule. If the District believes that the records retention schedule used by Hardin County is appropriate, the District should formally approve the retention schedule and replace Hardin County with the District's name. If the Hardin County retention schedule is not appropriate for the District a new records retention schedule should be adopted and posted in the District's Office and/or a location that is available to the public.
2. We noted that the District did not have a public records policy. **Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site.

**Current Year Observations (Continued)**

The public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records and shall require that employee to acknowledge receipt of the copy of the public records policy. The lack of a public records policy may result in records requests not being fulfilled in accordance with Ohio law. The District should adopt a public records policy and follow the related requirements of the Ohio Revised Code.

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

In addition to the matters reported above, our prior engagement also reported noncompliance with **Ohio Rev. Code § 117.38** due to the 2019 and 2020 financial information filings in the Hinkle System having errors and/or omissions. In addition, due to the money market bank account having a reconciliation error at June 30, 2021. These matters were corrected during the current engagement period.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 22, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**UPPER SCIOTO DRAINAGE AND CONSERVANCY DISTRICT**

**HARDIN 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 7/6/2023**

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