



**WABASH RIVER CONSERVANCY DISTRICT
MERCER COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014



Dave Yost • Auditor of State



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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, 2015 and 2014.

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 Government's financial statements, transactions or balances for the years ended December 31, 2015 and 2014.

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.

Current Year Observations

1. We noted that the District did not use the General Ledger to record estimated resources for either year. The Secretary should use the General Ledger to record the budgeted amounts and periodically compare amounts recorded in the General Ledger to the amounts recorded on the *Amended Official Certificate of Estimated Resources* to assure they agree. If the amounts do not agree, the Board may be using inaccurate information for budgeting and monitoring purposes.

Current Status of Matters we reported in our Prior Engagement

1. In addition to the budgetary matter reported above, our prior agreed-upon procedures for the years ended December 31, 2013 and 2012, stated that there were disbursements requiring certification were not certified and there was also no evidence that a *Then and Now Certificate* was issued. We scanned the disbursements in 2015 and 2014 and noted that this was still the case. Ohio Revised Code Section 6101.44 states in part that no contract shall be entered into, and no order shall be issued, involving the expenditure of money unless the accounting officer of the District first certifies that the amount required to meet the expenditure has been lawfully appropriated for that purpose and is in the treasury or in process of collection to the credit of an appropriated fund free from previous encumbrances.

A handwritten signature in black ink that reads "Dave Yost". To the left of the signature are three small, vertically stacked symbols that look like the letter "A" with a dot above them.

Dave Yost
Auditor of State

March 16, 2016

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WABASH RIVER CONSERVANCY DISTRICT

MERCER 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 2, 2016**