



**HUNTER'S RUN CONSERVANCY DISTRICT
FAIRFIELD COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2016 and 2015



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Hunter's Run Conservancy District
Fairfield County
1030 Winton Street
Lancaster, Ohio 43130

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hunter's Run Conservancy District, Fairfield County, (the District) for the years ended December 31, 2016 and 2015.

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, 2015 and 2016.

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 expenditures exceeded appropriations by \$11,794 for the year ended December 31, 2016. Ohio Rev. Code Section 5705.41(B) prohibits a subdivision or taxing unit from expending money unless it has been appropriated. Failure to have adequate appropriation authority in place at the time of expenditure may result in expenditures exceeding available resources and could result in deficit spending. This issue was repeated from the prior audit period.

Current Status of Matters We Reported In Our Prior Engagement

2. In addition to the matter reported above, our prior audit for the years ended December 31, 2014 and 2013 included an issue regarding OPERS withholdings being underpaid and not paid timely. This issue was corrected for the current period.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

April 27, 2017

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Dave Yost • Auditor of State

HUNTERS RUN CONSERVANCY DISTRICT

FAIRFIELD 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
MAY 30, 2017**