



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
(513) 361-8550 or (800) 368-7419  
SouthwestRegion@ohioauditor.gov

Millcreek Valley Conservancy District  
Hamilton County  
Cincinnati, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Millcreek Valley Conservancy District, Hamilton County, Ohio (the District), 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 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, 2019 and 2018.

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 compliance and accounting issues to report.

## Current Year Observations

1. **Ohio Rev. Code Section 149.43(E)(2)** provides that every public office shall distribute the public records policy adopted by the public to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. Further, the public office shall require that employee to acknowledge receipt of the copy of the public records policy. The District did not designate an employee as its records custodian or records manager and did not require such person to acknowledge receipt of a copy of the public records policy. Failure to designate a person to serve as the records custodian or records manager and to require such person to acknowledge receipt of a copy of the public records policy could result in failure to meet public records requests in accordance with the District's policy in a timely manner. We recommend the District designate a person to serve as records custodian or records manager and require such person to provide written evidence of the receipt of the public records policy. The District designated a records custodian on November 5, 2020.
2. **Ohio Rev. Code Section 149.43(B)(2)** states a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The District did not adopt a records retention policy. Without a records retention policy, the public is unaware of the District's processes for records retention. We recommend the District adopt a records retention policy.

## Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2017 and 2016, reported that the District did not file its 2016 financial statements within 60 days per Ohio Rev. Code Section 117.38. The District filed its 2016 financial statements on May 8, 2017. The financial statements for 2019 and 2018 were filed timely.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

November 16, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**MILLCREEK VALLEY CONSERVANCY DISTRICT**

**HAMILTON 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 12/1/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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