



Dave Yost • Auditor of State



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May 10, 2018

East Fork of Buck Creek Conservancy District
Champaign County
4820 Allison Rd.
Mechanicsburg, Ohio 43044

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the East Fork of Buck Creek Conservancy District, Champaign County, (the District) for the years ended December 2017 and 2016.

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, 2017 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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observation

1. We noted the District filed its 2017 and 2016 annual financial reports on April 5, 2018 and June 30, 2017, respectively. The District refiled its 2017 and 2016 financial reports on April 10, 2018 to include the financial statement notes. **Ohio Rev. Code §117.38** states, in part, each public office, other than a state agency, shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The auditor of state may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The District's 2017 and 2016 financial reports were due March 1, 2018 and March 1, 2017, respectively. The Fiscal Officer should implement procedures to ensure the complete annual reports are filed timely with the Auditor of State to help avoid penalties and fees. Our prior audit also reported this noncompliance.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the annual report filing matter reported in item 1 above, our prior audit for the years ended December 31, 2015 and 2014 included an observation for untimely posting of one tax assessment receipt. We determined tax assessments were timely recorded in 2017 and 2016.
3. Additionally, our prior audit for the years ended December 31, 2015 and 2014 included an observation for inadequate documentation and approval for a check issued to a Board member's company, in the amount of \$186.00, for mailing expenses. We determined there were no payments made to Board members or related parties in 2017 or 2016. We also determined there were no payments with inadequate documentation in 2017 or 2016.

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

Dave Yost
Auditor of State
Columbus, Ohio

May 10, 2018



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EAST FORK OF BUCK CREEK CONSERVANCY DISTRICT

CHAMPAIGN 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 22, 2018**