



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, 2013 and 2012.

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, 2013 or 2012.

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 there was an official who was reimbursed for the purchase of boots. However, no original supporting receipt was attached to the reimbursement. Original supporting documentation should be kept to verify that the actual purchase was made and that the official was reimbursed for the correct amount.
2. 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 in item 2 above, our prior agreed-upon procedures for the years ended December 31, 2011 and 2010, stated that there where 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 2013 and 2012 and noted that this was still the case. Ohio Revised Code Section 5705.28(B)(2) require certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used.

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

Dave Yost
Auditor of State

March 4, 2014

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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
APRIL 8, 2014**