



**MUSKINGUM RIVER WATERSHED JOINT BOARD
WAYNE COUNTY**

FINAL BASIC AUDIT

**FOR THE PERIOD ENDED FEBRUARY 27, 2018 AND
FOR THE YEAR ENDED DECEMBER 31, 2017**

OHIO AUDITOR OF STATE KEITH FABER



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Muskingum River Watershed Joint Board
Wayne County
Millersburg, Ohio 44691

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Muskingum River Watershed Joint Board Wayne County, (the Board) for the period ended February 27, 2018 and the year ended December 31, 2017.

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 Board's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Board's financial statements, transactions or balances for the period ended February 27, 2018 and the year ended December 31, 2017.

The Board'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 that the Board did not file their 2017 annual financial report until October 2, 2019 and their 2018 annual financial report until September 27, 2019. Ohio Rev. Code § 117.38 requires cash basis governments to file their financial statements within 60 days of fiscal year end. Our prior audit also reported this deficiency.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

February 11, 2020

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OHIO AUDITOR OF STATE KEITH FABER



MUSKINGUM RIVER WATERSHED JOINT BOARD

WAYNE 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
FEBRUARY 25, 2020**