



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Millcreek Valley Conservancy District  
Hamilton County  
Cincinnati, Ohio 45202

We have completed certain procedures in accordance with Ohio Rev. Code § 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, 2021 and 2020.

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, 2021 and 2020.

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 Observations

1. Ohio Revised Code § 117.38 requires financial statements to be filed with the Auditor of State. The District was required to file their financial statements by March 1, 2021 for the fiscal year ending December 31, 2020. The District filed these financial statements on January 20, 2022. Failure to file an annual report in a timely manner could result in financial penalties. The District should file the annual financial statements by the required date.
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, 2019 and 2018, reported that the District did not designate a records custodian or records manager. This issue has been corrected.

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

September 8, 2022

# 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 9/22/2022**

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)