



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Morgan County Soil and Water Conservation District
Morgan County
167 S. Kennebec Avenue
McConnelsville, Ohio 43756

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Morgan County Soil and Water Conservation District, Morgan County, Ohio (the District) for the years ended December 31, 2022 and 2021.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2022 and 2021.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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. We noted the District did not have a formal records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio history connection for its review. Upon completion of its review, the Ohio Historical Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The District should adopt a formal records retention schedule and send it to the Ohio history connection for review. Our prior audit also reported this deficiency.
2. We noted the District did not have a poster describing their Public Records Policy displayed conspicuously in all branches of the District's locations. Ohio Rev. Code § 149.43(E)(2) further requires all public offices to create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy. The District should display a poster describing their Public Records Policy in all locations of the District. Our prior audit also reported this deficiency.

Current Year Observations (Continued)

3. We noted during 2022 and 2021, the Fiscal Officer wrote numerous checks to cash to replace the petty cash fund. Petty cash should be utilized in rare circumstances or in the case of an emergency not as a normal procedure to make small purchases. For purchases, a purchase order should be in place and approved.



Keith Faber
Auditor of State
Columbus, Ohio

December 11, 2023

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MORGAN COUNTY SOIL AND WATER CONSERVATION DISTRICT

MORGAN 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 12/26/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov