



Dave Yost • Auditor of State



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Wightman's Grove Conservancy District
Sandusky County
617 Girard Avenue
Marion, Ohio 43302-4919

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wightman's Grove Conservancy District, Sandusky County, Ohio (the District) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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. Ohio Rev. Code § 117.38 provides each public office, other than a state agency, shall file a financial report for each fiscal year. 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. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The 2016 report was not filed until March 14, 2017, which is not within sixty days after the close of the fiscal year.

Current Status of Matter we Reported in our Prior Engagement

2. Our prior audit for the years ended December 31, 2014 and 2013 included a material noncompliance citation due to the failure to adopt appropriations, approve an operating budget or certify the availability of funds. As a result, none of the expenditures made were properly appropriated as required by Ohio Rev. Code § 5705.41(B) nor certified as required by Ohio Rev. Code § 6101.44. The District records transactions only using a checkbook, which does not integrate budgetary information, contrary to Ohio Admin. Code § 117-2-02(C)(1). This finding was not corrected in the current period, and the District failed to adopt appropriations, approve an operating budget, certify the availability of funds and did not integrate budgetary information into their accounting system. Failure to approve and monitor the budget could lead to the Board making misinformed decisions and inhibits their ability to properly monitor the financial activity of the District. We recommend the Board adopt an operating budget and approve appropriations as

required by law. These approvals should be documented in the minutes. We further recommend the Fiscal Officer certify the availability of funds as required by law and the District integrate budgetary information into their accounting system. This budgetary information should then be periodically reviewed and approved by the Board.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

September 25, 2017



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WIGHTMAN'S GROVE CONSERVANCY DISTRICT

SANDUSKY 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
OCTOBER 10, 2017**