



**RENO BEACH HOWARD FARMS CONSERVANCY DISTRICT  
LUCAS COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2023 - 2022**



# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

## BASIC AUDIT REPORT

Reno Beach Howard Farms Conservancy District  
Lucas County  
11976 Van Dyke Road  
Curtice, Ohio 43412

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Reno Beach Howard Farms Conservancy District, Lucas County, Ohio (the District) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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

We noted Reno Beach Howard Farms Conservancy District filed their Annual Financial Report for the 2023 fiscal year with the Auditor of State on March 3, 2024. Ohio Rev. Code §117.38 requires the financial report to be filed with the Auditor of State within sixty days following the last day of the District's fiscal year. Failing to file by the required date can result in a penalty of \$25 per day up to a maximum of \$750. The District should implement controls to help ensure the annual report is filed by the required due date

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

Keith Faber  
Auditor of State  
Columbus, Ohio

September 9, 2024

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**RENO BEACH HOWARD FARMS CONSERVANCY DISTRICT**

**LUCAS 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 9/19/2024**

65 East State 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)