



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Sand Beach Conservancy District  
Ottawa County  
P.O. Box 54  
Oak Harbor, Ohio 43449

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Sand Beach Conservancy District, Ottawa County, Ohio (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issue to report.

### Current Year Observation

We noted the District did not always properly state the purpose for entering into an executive session. **Ohio Rev. Code § 121.22(G)** provides that except as provided in divisions (G)(8) and (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of certain, enumerated matters (see **Ohio Rev. Code § 121.22(G)(1)-(8)**). If a public body holds an executive session pursuant to division (G)(1) of this section, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in division (G)(1) of this section are the purposes for which the executive session is to be held, but need not include the name of any person to be considered at the meeting.

We identified three instances on April 18, 2019, June 20, 2019, and October 24, 2019 in which the purpose for entering into the executive session was not stated in accordance with the requirements above, as the minutes listed "pursuant to Ohio Rev. Code § 121.22(G)" as the reason for entering into the executive session.

The minutes should document a proper purpose for entering into executive session in accordance with that section.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 18, 2021

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**SAND BEACH CONSERVANCY DISTRICT**

**OTTAWA 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 6/1/2021**

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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)