



**WIGHTMAN'S GROVE CONSERVANCY DISTRICT
SANDUSKY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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Wightman's Grove Conservancy District
Sandusky County
686 Bayhill Court
Marion, Ohio 43302-8004

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, (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 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, 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 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. We noted the District did not 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**. In addition, the District records transactions only using a checkbook, which does not integrate budgetary information, contrary to **Ohio Admin. Code § 117-2-02(C)(1)**.

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. The Board should adopt an operating budget and approve appropriations as required by law. These approvals should be documented in the minutes. The Fiscal Officer should also 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.

2. We noted the District's 2021 financial report was not filed until March 7, 2023. **Ohio Rev. Code 117.38** states 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 2021 financial report was not filed until March 7, 2023, which was not within the sixty days after the close of the fiscal year. Failure to file by the required date could result in penalties of \$25 per day up to a maximum of \$750. The District should file the financial reports within sixty days after the close of the fiscal year.



Keith Faber
Auditor of State
Columbus, Ohio

August 10, 2023

OHIO AUDITOR OF STATE KEITH FABER



**WIGHTMAN'S GROVE CONSERVANCY DISTRICT
SANDUSKY 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 8/22/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov