



OHIO AUDITOR OF STATE
KEITH FABER



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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, 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 issues to report.

Current Year Observations

1. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the District did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the District as required by **Ohio Rev. Code § 149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records manager as also required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The District should establish a public records policy, to address the District's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the District. In addition, the District should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

2. We noted the District does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The District should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-recordsprogram/local-government-records-publications-amp-forms>.

Current Status of Matters Reported in our Prior Engagement

3. Our prior audit for the years ended December 31, 2018 and 2017 included a noncompliance comment for 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, as 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. 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.
4. Our prior audit for the years ended December 31, 2018 and 2017 included a noncompliance comment in regards to **Ohio Rev. Code §117.38** which 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 2019 financial report was not filed until March 3, 2020, which was not within 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 9, 2021

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 8/31/2021

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