



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

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024-2023



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

BASIC AUDIT REPORT

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 § 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, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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

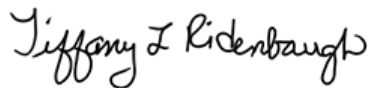
1. We noted the District did not adopt appropriations, approve an operating budget or certify the availability of funds. As a result, none of the expenditures made were properly appropriated as required by **Ohio Rev. Code § 5705.41(B)** nor certified as required by **Ohio Rev. Code § 6101.44**. In addition, 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 2024 financial report was not filed until March 26, 2025. **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.

The 2024 financial report was not filed until March 26, 2025, which was not within the sixty days after the close of the fiscal year. Failure to file by the required date could result in the assessment of penalties against the District. The District should file the financial reports within sixty days after the close of the fiscal year.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 8, 2025

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 7/22/2025

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