



Dave Yost • Auditor of State





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Celeryville Conservancy District  
Huron County  
4373 State Route 103 South  
Willard, Ohio 44890-9624

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Celeryville Conservancy District, Huron County, Ohio (the District) for the years ended December 31, 2016 and 2015.

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, 2016 or 2015.

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.

## Current Year Observation

**Ohio Rev. Code §117.38** provides that entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. For the year ended December 31, 2016 the District did not file a complete annual report within 60 days of the fiscal year-end. The 2016 annual report was filed on March 20, 2017.

The District should ensure that its annual financial reports are timely filed with the Auditor of State. The failure to file annual financial statements in a timely manner may result in the District not being eligible for reduced audit procedures in the future, such as a basic audit or agreed upon procedures.

The District can refer to Audit Bulletin 2015-007 at the following website address for information on annual financial reporting requirements: <http://www.ohioauditor.gov/publications/bulletins/2015/007.pdf>

## Current Status of Matter we Reported in our Prior Engagement

The Treasurer does not certify expenditures prior to the expenditure being incurred. Prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To help reduce the possibility of the District's funds exceeding budgetary spending limitations, we recommend the Treasurer certify that the funds are or will be available prior to obligation by the District. The failure to do so could result in instances in which expenditures exceed available resources resulting in deficit balances, as well as noncompliance with Ohio Rev. Code § 6101.44. Our basic audit procedures for the years ended December 31, 2016 and 2015 indicated this matter has not been corrected.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

March 21, 2017



# Dave Yost • Auditor of State

CELERYVILLE CONSERVANCY DISTRICT

HURON COUNTY

## CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
APRIL 11, 2017