



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

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, 2018 and 2017.

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, 2018 and 2017.

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 issue to report.

## Current Year Observation

**Ohio Rev. Code § 117.38** provides that each public office shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines, or both, for such reports. If the auditor of state has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report should be filed with the auditor of state within sixty days after the close of the fiscal year (March 1 of the subsequent year).

Auditor of State Bulletin 2015-007 provides comprehensive guidance related to required annual financial report filings by public offices.

The District's 2018 and 2017 annual financial reports were initially filed January 31, 2019 and February 27, 2018, respectively. However, these filings were not considered to be complete since notes of the financial statements were not included. Failing to file complete financial statements can result in fines of \$25 per day up to a maximum of \$750. Complete filings for 2018 and 2017 were completed on April 1, 2019. The District should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty day time frame.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

May 28, 2019

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**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  
JUNE 11, 2019**