





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

BASIC AUDIT REPORT

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

We have completed certain procedures in accordance with Ohio Rev. Code § 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, 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 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. 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#:~:text=When%20making%20public%20records%20available,make%20the%20redaction%20plainly%20visible> 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 shall 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-records-program/local-government-records-publications-amp-forms>.

KEITH FABER
Ohio Auditor of State



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

August 11, 2025

OHIO AUDITOR OF STATE KEITH FABER



CELERYVILLE CONSERVANCY DISTRICT

HURON 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 8/26/2025

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
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