



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Sand Beach Conservancy District
Ottawa County
P.O. Box 54
Oak Harbor, Ohio 43449-0054

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Sand Beach Conservancy District, Ottawa 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 issue to report.

Current Year Observation

The District did not file its 2023 annual report timely. **Ohio Rev. Code § 117.38** provides that 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 District did not file the complete 2023 annual report until February 11, 2025. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The District should take the necessary steps to ensure the financial reports are prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty-day time frame.

Keith Faber
Auditor of State
Columbus, Ohio

April 18, 2025

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SAND BEACH CONSERVANCY DISTRICT

OTTAWA 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 5/8/2025

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