



Dave Yost • Auditor of State



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Sand Beach Conservancy District  
Ottawa County  
PO Box 54  
Oak Harbor, Ohio 43449

We have completed certain procedures in accordance with Ohio Rev. Code Section 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, 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 complete 2016 annual report was filed on May 15, 2017.

The District should ensure that its annual financial reports are complete and filed timely filed with the Auditor of State. The failure to file complete 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>.

A handwritten signature in cursive script that reads "Dave Yost".

**Dave Yost**  
Auditor of State

May 19, 2017