

OHIO AUDITOR OF STATE KEITH FABER



January 29, 2019

Sand Beach Conservancy District
Ottawa County
P.O. 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, 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 or 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 no significant compliance or accounting issues to report.

CERTIFIED
FEBRUARY 12, 2019

Keith Faber
Auditor of State

Columbus, Ohio

January 29, 2019