



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Grand Lake St. Marys Lake Facilities Authority
Mercer County
101 North Main Street
Celina, Ohio 45822

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Grand Lake St. Marys Lake Facilities Authority, Mercer County, (the Authority) for the years ended December 31, 2019 and 2018.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Authority'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 Observations

Ohio Rev. Code § 149.43(B)(2), states, in part, to facilitate broader access to public records, a public office shall organize and maintain public records in a manner that they can be made available for inspection or copying. The Authority has not properly established a public records policy. Failure to establish and maintain a public records policy may result in records of the Authority not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

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

Keith Faber
Auditor of State
Columbus, Ohio

April 15, 2020

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GRAND LAKE ST. MARYS LAKE FACILITIES AUTHORITY

MERCER 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
APRIL 30, 2020**