



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Knox County Land Reutilization Corporation
Knox County
PO Box 29
Mount Vernon, Ohio 43050

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Knox County Land Reutilization Corporation, Knox County, (the Corporation) for the years ended December 31, 2020 and December 31, 2019.

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 Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2020 and December 31, 2019.

The Corporation'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 or accounting issues to report.

Current Year Observations

- 1. Ohio Rev. Code §149.43(B)(2)** Requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The Corporation does not have a records retention policy/schedule as required by Ohio Rev. Code § 149.43(B)(2). Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before they are permitted.
- 2. Ohio Rev. Code §149.43(E)(2)** states in part, that "a public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The Corporation did not have the public records policy posted in a conspicuous place in the office. Failure to post the policy can result in office staff not being aware of the public records policy. The Corporation should post the policy in a conspicuous place to ensure all staff are aware of the policy.

- 3. Ohio Rev. Code §121.22** states, in part, that a resolution, rule, or formal action of any kind is invalid unless adopted in open meeting of the public body. Further, if a public body holds an executive session to consider any of the matters listed in divisions (G)(2) to (8) of this section, the motion and vote to hold that executive session shall state which one or more of the approved matters listed in those divisions are to be considered at the executive session. The Corporation voted during executive session on January 29, 2019 to change the meeting time for Board of Revision cases, while the Board was in executive session to discuss purchasing property. No voting or formal actions may occur during an executive session.

Current Status of Matters Reported in our Prior Engagement

- 1. Ohio Rev. Code § 1724.05 and 1726.11** states that public offices reporting on a GAAP basis must file annual reports with the Auditor of State's HINKLE system within 120 days of the close of the fiscal year end. The prior engagement for the years ended December 31, 2017 and 2018 noted that the Corporation did not file their respective annual financial reports within the required timeline. Similarly, in the current engagement, we noted that the Corporation did not file its annual financial report to the HINKLE system for the fiscal years ending December 31, 2019 and December 31, 2020, until May 1, 2020 and November 9, 2021 respectively. The deadline for the Corporation to file their annual financial report was on May 29, 2020, and April 30, 2021 respectively.



Keith Faber
Auditor of State
Columbus, Ohio

February 1, 2022

OHIO AUDITOR OF STATE KEITH FABER



KNOX COUNTY LAND REUTILIZATION CORPORATION

KNOX 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 2/15/2022

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This report is a matter of public record and is available online at
www.ohioauditor.gov