



OHIO AUDITOR OF STATE
KEITH FABER



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Meigs County Land Reutilization Corporation
Meigs County
100 E. 2nd Street
Pomeroy, Ohio 45769

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Meigs County Land Reutilization Corporation, Meigs County, Ohio (the Corporation), for the years ended December 31, 2021 and 2020.

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 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, 2021 and 2020.

The Corporation'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 issues to report.

Current Year Observations

1. Ohio Rev. Code Section 117.38 requires public offices file their financial information in the HINKLE system within 120 days after the close of the fiscal year. The Corporation's 2020 annual financial report filing was due on April 30, 2021 but was not filed until May 27, 2021. The Corporation should file the annual information in the HINKLE system by the required deadline.
2. Ohio Rev. Code § 121.22(C) states that the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. The Corporation held an organizational meeting (first meeting of the Corporation) on September 2, 2020 and no minutes were prepared as no one had been assigned the task of taking minutes for the initial meeting. The Corporation should keep minutes of all meetings.
3. Ohio Rev. Code § 121.22(F) requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The Corporation did not adopt a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. Policies and Procedures should be

Current Year Observations (Continued)

3. Ohio Rev. Code § 121.22(F) (Continued)

established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Resolutions, rules, or formal actions adopted by Corporation during a meeting in which the Corporation failed to provide proper notice pursuant to Ohio Rev. Code § 121.22(F) are invalid.



Keith Faber
Auditor of State
Columbus, Ohio

September 13, 2022

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MEIGS COUNTY LAND REUTILIZATION CORPORATION

MEIGS 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 9/27/2022

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