



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Evans Farm New Community Authority
Delaware County
140 North Union Street
Delaware, Ohio 43015

We have performed the procedures enumerated below on the Evans Farm New Community Authority's (the Authority) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Authority. The Authority is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Authority.

The Governing Board and the management of the Authority have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Authority's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2022 and 2021, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2022 and December 31, 2021 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2021 beginning fund balance for the Enterprise Fund recorded in the Ledger Report to the December 31, 2020 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2022 beginning fund balance for the Enterprise Fund recorded in the Ledger Report to the December 31, 2021 balance in the Ledger Report. We found no exceptions.
3. We compared investments held at December 31, 2022 and December 31, 2021 to investments permitted by Ohio Rev. Code § 349.12. We found no exceptions.

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4. We agreed the 2022 and 2021 bank reconciliation as of December 31, 2022 and 2021 to the total fund cash balances report in the ledgers and the financial statements filed by the Authority in the Hinkle System. The amounts agree.
5. We confirmed the December 31, 2022 bank account balances with Ohio Pooled Collateral System and via confirmations.com. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2022 bank reconciliation without exception.

Other Confirmable Cash Receipts

1. We confirmed the individual amounts paid from the Delaware County Statement of Semiannual Apportionment of Taxes to the Authority during 2022 and 2021. We found no exceptions.
 - a. We inspected the Ledger Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. From the prior audit documentation, we observed the following bonds were outstanding as of December 31, 2020. These amounts agreed to the Authority's January 1, 2021 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2020:
Community Development Charge Bonds, Series 2020	\$13,000,000

2. We inquired of management and inspected the Ledger Report for evidence of debt issued during fiscal year 2022 or fiscal year 2021 or debt payment activity during fiscal years 2022 or 2021. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of bond debt activity for fiscal years 2022 and 2021 and agreed principal and interest payments from the related debt amortization schedule to debt service fund payments reported in the Ledger Report. We also compared the date the debt service payments were due to the date the Authority's made the payments. We found no exceptions.

Non-Payroll Cash Disbursements

1. From the Ledger Report, we re-footed checks recorded as public *works* in the Enterprise Fund for fiscal year 2022. We found no exceptions.
2. We selected all disbursements from the Ledger Report for the fiscal year ended December 31, 2022 and all disbursements from the fiscal year ended December 31, 2021 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the check or EFT agreed to the check number, date, payee name and amount recorded in the Ledger Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Sunshine Law Compliance

1. We obtained and inspected the Authority's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Authority management and determined that the Authority did not have any completed public records requests during the engagement period. The Authority did not have any denied public records requests during the engagement period. The Authority did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Authority had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by the Ohio Rev. Code 149.43(E)(2). We found no exceptions.
5. We inspected the Authority's policy manual and determined the public records policy was included as required by Ohio Rev. Code 149.43(E)(2). We found no exceptions.
6. We inquired with Authority management and determined the Authority does not have a physical location.
7. We inquired with Authority management and determined that the Authority did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with the Authority management and determined that the Authority did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Authority notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained – retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request
11. We inspected minutes from the engagement period in accordance with Ohio Rev. Code 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings
 - b. The purpose for the meeting and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code 121.22(G)
 - c. Formal governing board actions were adopted in open meetingsWe found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires authorities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Authority filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2022 and 2021 in the Hinkle system. We found no exceptions.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Community Authority's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

June 20, 2023

OHIO AUDITOR OF STATE KEITH FABER



EVANS FARM NEW COMMUNITY AUTHORITY

DELAWARE 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 7/6/2023

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This report is a matter of public record and is available online at
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