



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Pike County Land Reutilization Corporation
Pike County
Waverly, Ohio 45690

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pike County Land Reutilization Corporation, Pike County, (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 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, 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 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 Section 117.38** requires entities 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. Any public office not filing the report by the required date shall pay a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report.

The Corporation filed its 2021 and 2020 financial statements on October 13, 2022, which were not within the allotted timeframe.

The Fiscal Officer should file the Corporation's annual financial reports, in the proper format, with the Auditor of State within 60 days of the fiscal year end.

2. **Ohio Rev. Code § 149.43(E)(2)** provides that the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office.

The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

Due to deficiencies in public record request procedures and monitoring, the Corporation did not have written acknowledgement that the policy was distributed to the public records custodian and/or records manager.

The public records custodians must acknowledge receipt of the copy of the public records policy. In addition, the Corporation should retain the written acknowledgement that the Public Records Policy was provided to the records custodian/manager.

3. **Ohio Rev. Code § 149.43(E)(2)** provides that public offices 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.

Due to deficiencies in public record request procedures and monitoring, the Corporation did not conspicuously display a poster that describes its public record policy within its office. This could result in records requests not being fulfilled in accordance with Ohio law.

The Corporation should display a poster describing their public records policy conspicuously within its office.

Current Status of Matters Reported in our Prior Engagement

4. In addition to the matters reported above, our prior audit for the years ended December 31, 2019 and 2018 included noncompliance findings indicating the Corporation should develop a public records policy and were to notify the general public of the date, time, and place of all regular and special meetings were to take place. During our review we found that the Corporation has corrected these issues.



Keith Faber
Auditor of State
Columbus, Ohio

January 3, 2023

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PIKE COUNTY LAND REUTILIZATION CORPORATION

PIKE 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 1/17/2023

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