



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

NorthGate NCA 1
Delaware County
Sunbury, Ohio 43074

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the NorthGate NCA 1, Delaware County, (the Authority) for the years ended December 31, 2023-2021.

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, 2023-2021.

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 or accounting issues to report.

Current Year Observations

1. **Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Authority's December 31, 2023, December 31, 2022, and December 31, 2021 annual financial reports due by May 29, 2024, May 30, 2023, and May 31, 2022, respectively, were not filed with the Auditor of State until August 1, 2024 for all three fiscal years. The Authority should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Authority is unable to meet the deadline, the Authority should file an extension request through the Auditor of State. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Authority.

2. **Ohio Rev. Code § 149.43(B)(2)** provides that 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 and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Authority was unable to provide evidence that the records custodian or manager received a copy of the public record policy or that the policy was posted within the building. In addition, the record retention schedule was not made readily available for the public. The Authority should provide the public record policy to the record custodian or manager and post the policy within the building. The Authority should make the records retention schedule readily available to the public. Failure to have and follow a public record policy could result in public records not being provided appropriately to the public. Failure to have and follow a records retention schedule could result in public records being disposed of prematurely.



Keith Faber
Auditor of State
Columbus, Ohio

November 15, 2024

OHIO AUDITOR OF STATE KEITH FABER



**NORTHGATE NCA I
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 12/3/2024

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