



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Millstone Community Authority
Delaware County
145 North Union Street
Delaware, Ohio 43015

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Millstone Community Authority, Delaware County, (the Authority) for the years ended December 31, 2024 and 2023.

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 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, 2024 and 2023.

The Authority'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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests, and further requires all public offices take certain actions with regard to their public records policy. We noted the Authority follows Delaware County's public records policy; however, the Authority's Board of Trustees has not formally adopted the County's public records policy or its own public records policy. Failure to properly establish and maintain a public records policy may result in records requests not being fulfilled in accordance with Ohio law. The Authority should pass a resolution to follow the County's policy or establish a public records policy and take all actions required by Ohio Rev. Code § 149.43 regarding it.
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 its current records retention schedule at a location readily available to the public. We noted the Authority follows Delaware County's records retention schedule; however, the Authority's Board of Trustees has not formally adopted the County's schedule or its own records retention schedule. Failure to properly establish and maintain a records retention schedule may result in public records being disposed of prematurely. The Authority should pass a resolution to follow the County's records retention schedule or establish its own records retention schedule.

Current Status of Matter Reported in our Prior Engagement

3. The prior audit for the years ended December 31, 2022 and 2021 included a noncompliance finding for not formally adopting a public records policy. This issue was not corrected and was reported above in the current year observation.



Keith Faber
Auditor of State
Columbus, Ohio

May 14, 2025

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MILLSTONE 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 5/27/2025

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