



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Brown County Land Reutilization Corporation  
Brown County  
800 Mt. Orab Pike, Suite 101  
Georgetown, Ohio 45121

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Brown County Land Reutilization Corporation, Brown County, (the Corporation) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 the following significant compliance or accounting issues to report.

### Current Year Observations

1. Ohio Rev. Code §§ 1724.05 and 1726.11 require community improvement corporations, including economic development corporations and county land reutilization corporations, and development corporations established under Ohio Rev. Code Chapter 1724 and 1726, respectively, to report annually [but not necessarily account] on a GAAP basis and file annual reports within 120 days of their fiscal year end.

The Corporation's annual report for the year ended December 31, 2020 was due April 30, 2021 but was not filed in the Auditor of State's HINKLE system until August 12, 2021. The Corporation should file their annual report within the time frame required by the Ohio Revised Code.

2. The Corporation did not have its record custodian/manager acknowledge in writing receipt of its public records policy as required by Ohio Rev. Code Section 149.43(E)(2). The Corporation should have a written acknowledgement of receipt from the records custodian/manager.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent 'K' and 'F'.

Keith Faber  
Auditor of State  
Columbus, Ohio  
October 5, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**BROWN COUNTY LAND REUTILIZATION CORPORATION**

**BROWN 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 10/19/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)