



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Community Authority of Union Village  
Warren County  
670 North State Route 123  
Lebanon, OH 45036

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Authority of Union Village, Warren County, (the Community Authority) 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 Community Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Community Authority's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Community 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 issue to report.

### Current Year Observation

1. We noted that the Community Authority did not include the public records policy in the Community Authority's policy manual as required by Ohio Rev. Code § 149.43(E)(2). In addition, the Community Authority did not have a poster describing its public records policy displayed in all branches of their office as required by Ohio Rev. Code § 149.43(E)(2).

### Current Status of Matter Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2018 and 2017 included an observation that the annual report was not filed in a timely manner. This has been corrected for the years ended December 31, 2020 and 2019.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio  
August 18, 2021



# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY AUTHORITY OF UNION VILLAGE**

**WARREN 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 9/2/2021**

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)