



**HENRY COUNTY LAND REUTILIZATION CORPORATION
HENRY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2021-2020

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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(800) 282-0370

Henry County Land Reutilization Corporation
Henry County
660 Perry Street Suite 204
P.O. Box 546
Napoleon, Ohio 43545

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Henry County Land Reutilization Corporation, Henry County, Ohio, (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 issue to report.

Current Year Observation

We noted the Henry County Land Reutilization Corporation filed their Annual Financial reports with the Auditor of State on June 23, 2022 for the 2021 and 2020 fiscal years. Ohio Rev. Code § 1724.05 requires the financial report to be filed with the Auditor of State within one hundred twenty days following the last day of the Corporation's fiscal year. The Corporation should implement procedures to help ensure the report is filed by the required due date.

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

Keith Faber
Auditor of State
Columbus, Ohio

August 15, 2022

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OHIO AUDITOR OF STATE KEITH FABER



HENRY COUNTY LAND REUTILIZATION CORPORATION

HENRY 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 8/30/2022

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