



OHIO AUDITOR OF STATE
KEITH FABER



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Wauseon Ohio Advanced Energy Improvement Corporation
Fulton County
123 Courthouse Plaza
Wauseon, Ohio 43567

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Wauseon Ohio Advanced Energy Improvement Corporation, Fulton County, Ohio (the Corporation) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

Current Year Observations

1. We noted that the Corporation has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Open Records Laws when handling public records requests. The Corporation should adopt a public records policy that is modeled after the example published by the Ohio Attorney General.

2. We noted the Corporation has not adopted a records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also “shall have available a copy of its current records retention schedule at a location readily available to the public.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The Corporation should implement procedures to provide the appropriate schedule is approved to help avoid issues with public requests.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

August 27, 2020

OHIO AUDITOR OF STATE KEITH FABER



WAUSEON OHIO ADVANCED ENERGY IMPROVEMENT CORPORATION

FULTON 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 9/15/2020

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