



**MORROW COUNTY LAND REUTILIZATION CORPORATION
MORROW COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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Morrow County Land Reutilization Corporation
Morrow County
48 East High Street
Mount Gilead, Ohio 43334

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

Current Year Observations

1. The Corporation does not have a public records policy required by Ohio Rev. Code §149.43(E)(2). Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public record requests.
2. The Corporation does not have a records retention policy required by Ohio Rev. Code § 149.43(B)(2). Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before they are permitted.

Current Status of Matters Reported in our Prior Engagement

1. Ohio Rev. Code § 1724.05 and 1726.11 states that public offices reporting on a GAAP basis must file annual reports with the Auditor of State's HINKLE system within 120 days of the close of the fiscal year end. The prior engagement for the years ended December 31, 2017 and 2016 noted that the Corporation did not file their respective annual financial reports within the required timeline. Similarly, in the current engagement, we noted that the Corporation did not file its annual financial report to the HINKLE system for the fiscal years ending December 31, 2018 and December 31, 2019, until May 3, 2019 and June 29, 2020 respectively. The deadline for the Corporation to file their annual financial report was on April 30, 2019, and May 29, 2020, respectively.
2. Ohio Rev. Code §149.351 requires that all records that are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided

Current Status of Matters Reported in our Prior Engagement (Continued)

for under Ohio Rev. Code Sections 149.38 through 149.42. During review of disbursements in the prior engagement, it was noted that "Supporting documentation was not maintained for any of the five disbursements made during 2017." Similar reviews performed during the current engagement revealed this matter has been resolved as supporting documentation for disbursements was provided for fiscal years ended December 31, 2019 and 2018.

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 11, 2020

OHIO AUDITOR OF STATE KEITH FABER



MORROW COUNTY LAND REUTILIZATION CORPORATION

MORROW 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
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