



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Waynesfield-Goshen Improvement League
Auglaize County
Waynesfield, Ohio 45896

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

The CIC'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. **Ohio Rev. Code § 1724.05** provides, in part, that the CIC shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the CIC's fiscal year. The CIC filed in accordance with GAAP for both 2020 and 2019, however both filings were past the 120 day requirement. The report for 2020 was filed on July 8, 2021 and the report for 2019 was filed on September 8, 2020. The CIC should ensure that they file their annual financial report timely in accordance with Ohio Rev. Code § 1724.05.
2. **Ohio Rev. Code § 149.43** requires entities to maintain a public records policy, a records retention schedule, maintain written evidence that the policy was provided to the records custodian, that the records policy be on display, and that the public records policy is included in any policy manuals. The CIC did not have a public records policy or a records retention schedule. The CIC should establish the required policies as required by Ohio Rev. Code § 149.43.

Current Status of Matters Reported in our Prior Engagement

The CIC prepared financial statements and notes as required by Ohio Rev. Code § 1724.05. We noted that the financial statements were not filed timely for 2018 or 2017 as required. This issue was not fully corrected. See Current Year Observation 1. above.

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Auglaize County
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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
July 27, 2021

OHIO AUDITOR OF STATE KEITH FABER



WAYNESFIELD-GOSHEN IMPROVEMENT LEAGUE

AUGLAIZE 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 8/10/2021

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