



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Randall Residence New Community Authority  
Montgomery County  
4653 Trueman Boulevard, Suite 100  
Hilliard, Ohio 43026

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Randall Residence New Community Authority, Montgomery County, (the Authority) for the years ended December 31, 2018 and 2017.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The 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 issue to report.

#### **Current Year Observations**

**Ohio Rev. Code § 117.38** requires the Authority to file an annual report with the Auditor of State within 60 days after the close of the Authority's fiscal year. The Authority filed alternate HINKLE system financial statement/disclosure report for the years ended December 31, 2018 and 2017 on May 28, 2019. The filing deadline for the Authority was March 1, 2019 and March 1, 2018 for the years ended December 31, 2018 and 2017 respectively. Policies and procedures should be established and implemented to verify that financial statements or alternate disclosure reports are promptly completed after the fiscal year-end and filed with the Auditor of State within sixty days.

Keith Faber  
Auditor of State  
Columbus, Ohio

July 19, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**RANDALL RESIDENCE NEW COMMUNITY AUTHORITY**

**MONTGOMERY COUNTY**

### **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 1, 2019**