



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Morse Road Special Improvement District of Columbus, Inc.  
Franklin County  
Columbus, Ohio 43215

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Morse Road Special Improvement District of Columbus, Inc., Franklin County, (the District) for the years ended December 31, 2023 and 2022.

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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The District'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 § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. We noted the District's December 31, 2022 annual report due by May 30, 2023 was not filed with the Auditor of State until October 3, 2023.
2. The District did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The District should properly adopt a public records policy and take all actions statutorily required by **Ohio Rev. Code § 149.43**. Failure to establish and maintain a public records policy may result in records of the District not being available for public inspection or requests and could lead to noncompliance with the Ohio Revised Code.
3. The District did not establish a records retention schedule. **Ohio Rev. Code § 149.43(B)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. Public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The District should appropriately establish and approve/adopt a records retention schedule and have the 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.

**Current Status of Matters Reported in the Prior Engagement**

4. The District's prior year agreed upon procedures for the years ended December 31, 2021 and 2020 reported a \$27,136 variance between the December 31, 2020 and January 1, 2021 Statement of Activities fund balances due to incorrectly recording a receipt from City of Columbus as a remittance from owner rather than special assessments received. This amount was corrected by the Fiscal Officer on February 13, 2023.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 7, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**MORSE ROAD SPECIAL IMPROVEMENT DISTRICT OF COLUMBUS, INC.**

**FRANKLIN 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 10/17/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)