



**NEWARK GRANVILLE COMMUNITY AUTHORITY
LICKING COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED JUNE 30, 2019-2018

**OHIO AUDITOR OF STATE
KEITH FABER**



OHIO AUDITOR OF STATE KEITH FABER



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Brittany Treolo, Treasurer
Newark Granville Community Authority
Licking County
130 N. Granger St.
PO Box 417
Granville, OH 43023

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Newark Granville Community Authority, Licking County, (the Authority) for the years ended June 30, 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 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 June 30, 2019 and 2018.

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 Observation

1. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the Authority did not file its annual financial report to the HINKLE system for the fiscal year ending June 30, 2018, until August 27, 2019. The deadline for the Authority to file their annual financial report was on August 29, 2018. Our prior audit also reported this noncompliance.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

October 14, 2019

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OHIO AUDITOR OF STATE KEITH FABER



NEWARK GRANVILLE COMMUNITY AUTHORITY

LICKING 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
NOVEMBER 7, 2019**