



OHIO AUDITOR OF STATE KEITH FABER



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Galena New Community Authority
Delaware County
Sunbury, Ohio 43074

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Galena New Community Authority, Delaware County, (the Authority) 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 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, 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 or accounting issues to report.

Current Year Observations

Ohio Rev. Code § 117.38 states that public entities filing on a cash-basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the fiscal year-end. The Authority filed their December 31, 2019 financial report on May 21, 2020. This report was due on February 29, 2020; therefore, the Authority submitted the fiscal year 2019 report 82 days late.

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

Keith Faber
Auditor of State

Columbus, Ohio

July 29, 2020

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OHIO AUDITOR OF STATE KEITH FABER



GALENA NEW COMMUNITY AUTHORITY

DELAWARE 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 8/13/2020

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