



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420
Toledo, Ohio 43604-2246
(419) 245-2811 or (800) 443-9276
NorthwestRegion@ohioauditor.gov

Defiance County Land Reutilization Corporation
Defiance County
500 West Second Street, Suite 101
Defiance, Ohio 43512

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

The Corporation'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. We noted the Corporation filed their Annual Financial Report for both the 2020 and 2019 fiscal years with the Auditor of State on July 12, 2021. Ohio Rev. Code § 117.38 requires the financial report to be filed with the Auditor of State within sixty days following the last day of the Corporation's fiscal year. Failing to file by the required date can result in a penalty of \$25 per day up to a maximum of \$750. The Corporation should implement controls to help ensure the annual report is filed by the required due date.

2. We noted the Corporation does not have an adopted records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also “shall have available a copy of its current 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. The Corporation shall implement procedures to provide the appropriate schedule is approved to help avoid issues with public records.



Keith Faber
Auditor of State
Columbus, Ohio

October 14, 2021

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DEFIANCE COUNTY LAND REUTILIZATION CORPORATION

DEFIANCE 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 11/4/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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