



OHIO AUDITOR OF STATE
KEITH FABER



**HAMILTON COUNTY AGRICULTURAL SOCIETY
HAMILTON COUNTY
NOVEMBER 30, 2018 AND 2017**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Hamilton County Agricultural Society
Hamilton County
7700 Vine Street
Cincinnati, Ohio 45216

To the Board of Directors:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the cash balances, receipts and disbursements, and related notes of the Hamilton County Agricultural Society, Hamilton County, Ohio (the Society) as of and for the years ended November 30, 2018 and 2017.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We conducted our engagement in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. Because of the matters described in the *Basis for Disclaimer of Opinion* paragraph; however, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

We were unable to obtain sufficient evidence to support the completeness, accuracy, cutoff, and classification of unclassified receipts and disbursements, and therefore, also fund cash balances for the years ended November 30, 2018 and 2017, nor were we able to satisfy ourselves by other auditing procedures.

In addition, the accompanying financial statements for the years ended November 30, 2018 and 2017, present unclassified receipts and disbursements and failed to include notes to the financial statements. Ohio Revised Code Section 117.38 and Ohio Administrative Code, Section 117-2-03(C), requires governments to classify receipt and disbursement transactions and include financial notes, even when the government elects not to follow accounting principles generally accepted in the United States of America (GAAP).

Although the effects on the financial statements of the variances between the unclassified financial statements, regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material and would have resulted in an additional opinion modification if we had opined on the financial statements.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements for the years ended November 30, 2018 and 2017.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2022, on our consideration of the Society's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an engagement performed in accordance with *Government Auditing Standards* in considering the Society's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
August 24, 2022

Hamilton County Agricultural Society
Hamilton County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 2018

Total Unclassified Receipts	<u>\$181,408</u>
Total Unclassified Disbursements	<u>261,396</u>
<i>Excess (Deficiency) of Operating Receipts</i> <i>Over (Under) Operating Disbursements</i>	<u>(79,988)</u>
Cash Balance, Beginning of Year	<u>49,329</u>
<i>Cash Balance, End of Year</i>	<u><u>\$2,498</u></u>

There are no notes to the financial statements.

Hamilton County Agricultural Society
Hamilton County
Statement of Receipts, Disbursements and
Change in Fund Balance (Regulatory Cash Basis)
For the Year Ended November 30, 2017

Total Unclassified Receipts	<u>\$220,659</u>
Total Unclassified Disbursements	<u>176,552</u>
<i>Excess (Deficiency) of Operating Receipts Over (Under) Operating Disbursements</i>	<u>44,107</u>
Cash Balance, Beginning of Year	<u>5,222</u>
<i>Cash Balance, End of Year</i>	<u><u>\$49,329</u></u>

There are no notes to the financial statements.

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Hamilton County Agricultural Society
Hamilton County
7700 Vine Street
Cincinnati, Ohio 45216

To the Board of Directors:

We were engaged to audit, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts and disbursements, and related notes of the Hamilton County Agricultural Society, Hamilton County, (the Society) as of and for the years ended November 30, 2018 and 2017, and have issued our report thereon dated August 24, 2022. We did not opine on these financial statements because the Society did not classify receipts and disbursements or provide financial notes for the years ended November 30, 2018 and 2017. Also we were unable to obtain sufficient evidence to support the unclassified receipts and disbursements for the years ended November 30, 2018 and 2017.

Internal Control Over Financial Reporting

As part of our financial statement engagement, we considered the Society's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Society's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Society's financial statements. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2018-001, 2018-002, and 2018-004 through 2018-008 to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the Society's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our engagement and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2018-001 through 2018-003 and 2018-009.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Society's internal control or on compliance. This report is an integral part of an engagement performed under *Government Auditing Standards* in considering the Society's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
August 24, 2022

**HAMILTON COUNTY AGRICULTURAL SOCIETY
HAMILTON COUNTY**

**SCHEDULE OF FINDINGS
NOVEMBER 30, 2018 AND 2017**

1. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2018-001

Material Weakness/Noncompliance – Annual Financial Reporting

Ohio Rev. Code § 117.38 requires cash basis entities to file annual reports with the Auditor of State within 60 days of fiscal year end. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. Furthermore, the report shall contain the amount of collections and receipts from each source as well as the amount of expenditures for each purpose.

The Society filed its annual report for the year ended November 30, 2018 on September 18, 2019 and filed its annual report for the year ended November 30, 2017 on January 29, 2018. The annual reports filed for the years ended November 30, 2018 and November 30, 2017 were incomplete, inaccurate, and did not include note disclosures. The Society refiled its annual reports for the years ended November 30, 2018 and November 30, 2017 on February 19, 2021. The refiled annual reports reported unclassified receipts and unclassified disbursements and did not contain notes to the financial statements.

Failure to file an annual report in a timely manner could result in a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of a sufficiently detailed annual report resulted in auditing difficulties and a disclaimer of opinion.

The Society should file its annual report with the Auditor of State within the allotted timeframe and include all required elements.

FINDING NUMBER 2018-002

Material Weakness/Noncompliance – Minutes Deficiencies

Ohio Rev. Code § 121.22(C) imposes a duty on the Society to maintain a full and accurate record of their proceedings. Minutes of meetings must be promptly recorded and open for public inspection. Also the minutes should be signed by at least two Society officials certifying the minutes are approved as prepared.

The following conditions were noted related to the Society's minutes:

- Minutes records for meetings were not available for the months of December 2016, February 2017, March 2017, July 2017, August 2017, June 2018, July 2018, August 2018, September 2018, and October 2018.
- Minutes records were not signed for three meetings in 2018 and four meetings in 2017 for which minutes were available.
- There was no evidence that financial reports (budget vs. actual reports) were approved by the Board for three meetings in 2018 and five meetings in 2017 for which minutes were available. Furthermore, the financial reports that were provided to the Board were presented at a summary level which did not adequately detail revenue and expenditure activity.
- During 2018, the minutes records documented six individuals serving on the Board with no evidence in the minutes that these individuals were appointed to the Board.
- The minutes for April 12, 2018 documented that 2 Board members were both present and absent.

**FINDING NUMBER 2018-002
 (Continued)**

Failure to properly maintain and approve accurate minutes could lead to possible omissions or alterations to the minutes records without knowledge by the Board, and in discrepancies in resolutions being passed by the Board which result in disputes between the Society and the public over funds and laws. Failing to receive and approve detailed monthly financial reports inhibits the Board's ability to properly monitor the Society's funds and could result in deficit spending.

The Society should prepare all minutes promptly after each meeting, approve them at the subsequent meeting, require Society officials to sign the minutes, and maintain a complete minutes book. In addition, the Board should be receiving a monthly financial report which presents month and year-to-date budgeted and actual revenue and expenditures and fund balances. This financial report should be approved in the minutes and a copy maintained with the minutes records.

FINDING NUMBER 2018-003

Noncompliance/Finding for Recovery – Rene Young

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose.

During 2018, Rene Young was responsible for four cash withdrawals, summarized below, for which detailed supporting documentation was not maintained to substantiate that the expenditures were for a proper public purpose.

Description	Vendor	Date	Fund	Amount
Withdrawal	Rene Young	6/8/18	General	\$ 420
Withdrawal	Rene Young	7/12/18	General	400
Withdrawal	Rene Young	9/4/18	General	3,223
Withdrawal	Rene Young	9/5/18	General	767
Total				\$ 4,810

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Rene Young, former Treasurer, in the amount of \$4,810, and in favor of the Hamilton County Agricultural Society in the amount of \$4,810.

FINDING NUMBER 2018-004

Material Weakness – Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to error or fraud as discussed in AU-C Section 210 paragraphs .A14 and .A16.

Due to deficiencies in the Society's internal controls over financial reporting, the following conditions related to the Village's financial statements and accounting records were identified:

- The opening balance of a financial statement should be equal to the closing balance of the previous year's financial statement. The Society reported an opening balance of \$23,110 on the 2017 financial statement which is \$17,888 higher than the closing balance of \$5,222 reported in the 2016 financial statements.

**FINDING NUMBER 2018-004
(Continued)**

- The financial statements in 2017 reported a blank receipts line item before total unclassified cash receipts and reported an erroneous \$5,425 cash disbursements line item before total unclassified cash disbursements.
- The financial statements in 2017 reported an erroneous \$300 cash receipts line item before total unclassified cash receipts and reported an erroneous \$12,882 cash disbursements line item before total unclassified cash disbursements.
- For 2017, total unclassified receipts were overstated by \$2,766, total beginning fund balance was overstated by \$17,888, total ending fund balance was understated by \$10,002, and total unclassified expenditures were overstated by \$28,247.
- For 2018, total unclassified receipts were overstated by \$14,994, total unclassified expenditures were overstated by \$48,151, total beginning fund balance was understated by \$10,002 and total ending balance was overstated by \$3,726.
- For 2017 and 2018 the recalculated ending cash balance was \$2,409 lower and \$46,886 higher, respectively, than the actual recalculated ending cash balance.

The financial statements have been adjusted for these errors. The Society did not have procedures in place for effective monitoring of the Society's financial activity, and the accuracy of accounting and financial reporting. It is important that the Board take an active role in monitoring the posting and reporting of such activity. Failure to accurately post and monitor financial activity increases the risk that errors, theft, and fraud could occur and not be detected in a timely manner.

Due care should be exercised when posting entries to the financial records and financial statement preparation. The Society officials should review the Auditor of State Uniform System of Accounting for Agricultural Societies Manual and the chart of accounts to assure that items are being posted to the proper account codes and funds, and update control procedures for review of financial activity so that errors can be detected and corrected in a timely manner.

FINDING NUMBER 2018-005

Material Weakness – Cash Reconciliation Process Errors

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) to the accounting system is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The Treasurer is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Board and/or other administrator are responsible for reviewing the reconciliations and related support.

Monthly bank to book reconciliations were not prepared or reviewed each month of 2017 and 2018. Discrepancies were noted between the annual financial reports and the accounting system ledger balances. At November 30, 2018, the Society's bank reconciliation documented a reconciled cash balance of \$2,498 while the annual report reported a cash fund balance of \$6,224. At November 30, 2017, the

**FINDING NUMBER 2018-005
(Continued)**

Society's bank reconciliation documented a reconciled cash balance of \$28,621 while the annual report reported a cash fund balance of \$39,327. In addition, there was no evidence of review and approval of the cash reconciliations.

Failure to reconcile monthly increases the possibility that the Society will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Treasurer should record all transactions and prepare monthly bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be investigated, documented and corrected. In addition, the Board should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.

FINDING NUMBER 2018-006

Material Weakness – Purchasing Cycle Deficiencies

The maintenance of supporting documentation for non-payroll disbursements is an integral part of a sound and properly functioning control environment to support management's assertions of accuracy and completeness and to substantiate that disbursements were made for proper public purposes.

Page 7 of the AOS Uniform System of Accounting for Agricultural Societies manual states in part that expenses shall be recorded when paid in the appropriate expense account and that supporting documentation shall be retained to support the expense. Such documentation may include invoices, receipts, purchase orders, contracts, or other documentation to substantiate what was purchased, from whom it was purchased, and the purpose of the purchase if not otherwise obvious from the existing documentation.

The following conditions related to management controls over the non-payroll disbursements were identified totaling \$212,867 and \$149,041 for 2018 and 2017, respectively:

- There was no approval process for expenditures in 2017 and 2018.
- Checks were not issued in sequential order in 2017 and 2018.
- The Treasurer rented a Society building for personal use and was responsible for the internet service at that location. However, there were instances where the Society paid for the rented building's internet service while the Treasurer paid for the Society's office internet service.

Failure to establish an approval process for non-payroll disbursements may result in expenditures which are not for proper public purposes. Failure to maintain supporting documentation for non-payroll disbursements could result in the Society paying for goods and services which were not received, results in an insufficient audit trail, and increases the likelihood of fraudulent transactions.

To help ensure that non-payroll disbursements are made for proper public purposes and that expenditures are made in accordance with the Society's budget, the Society should establish a process for approval of non-payroll disbursements. In addition, procedures should be established to ensure that supporting documentation for all purchases of goods and services is maintained and available for inspection.

FINDING NUMBER 2018-007

Material Weakness – Payroll Cycle Deficiencies

When designing the public office's system of internal control and the specific control activities, management should consider ensuring that accounting records are properly designed, verifying the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records, and performing analytical procedures to determine the reasonableness of financial data.

All public officials and management are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the operations of their respective public offices, and to maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and reports its transactions.

The following conditions related to management controls over the payroll disbursements were identified totaling \$48,529 and \$27,511 for 2018 and 2017, respectively:

- There was no evidence that employee pay rates were approved by the Board in the minutes in 2017 and 2018.
- There were no timecards or other documentation to support the hours worked by the Treasurer in 2018.
- Ohio Tax withholding forms were not on file for three employees tested in 2018 and for five employees tested in 2017.
- Federal Tax withholding forms were not on file for one employee tested in 2018 and for 4 employees tested in 2017.
- All timecards were not approved by a supervisor in 2017 and 2018.
- One employee timecard in 2017 was not legible.
- Payroll records documented that one employee was underpaid \$8,595 while receiving \$2,605 in unsupported reimbursements.

Failure to maintain accurate and complete payroll records could result in a lack of financial accountability, errors in the computations of employees' gross pay, and increases the risk that theft, fraud, or errors could occur and not be detected in a timely manner.

The Society should exercise due care in maintaining necessary payroll records and implement control procedures for the approval of employee pay rates and timecards.

FINDING NUMBER 2018-008

Material Weakness – Receipts Cycle Deficiencies

All public officials and management are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the operations of the respective public office. Adequate controls over receipts are essential to provide assurance that collections are accurate, complete, and properly classified for financial reporting purposes.

The following conditions related to management controls over the unclassified receipts were identified totaling \$181,408 and \$220,659 for 2018 and 2017, respectively:

**FINDING NUMBER 2018-008
(Continued)**

- Supporting receipt documentation, including detail for admissions receipts, was not maintained for 12 of 13 receipts tested (92%) for 2018 and seven of 13 receipts tested (54%) for 2017.
- Deposit slips were not maintained for five of 13 receipts tested (38%) for 2018 and 13 of 13 receipts tested (100%) for 2017.
- Schedules of approved fees, rental contracts, or other documentation to support the accuracy and classification of receipts were not maintained.

Failure to maintain adequate receipts records results in a lack of accountability and increases the risk of fraud and theft.

Controls should be implemented over the receipting process to assure that all receipts are properly accounted for. Such controls should include the following:

- Maintaining supporting documentation for all receipts, including duplicate receipts.
- Establishing procedures for daily deposit and maintaining deposit slips for all receipts.
- Reconciling daily receipts to the deposit slip.
- Maintaining schedules of Board approved fees, rental contracts, etc.

FINDING NUMBER 2018-009

Noncompliance/Finding for Recovery – Richard Vayo

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose.

On August 12, 2017 a check in the amount of \$600 was issued to Richard Vayo for services provided to the Society. On August 29, 2017 a duplicate check was issued to Mr. Vayo for the same services. Both checks cleared the bank. The duplicate check dated August 29, 2017 was signed by Treasurer Tim Gruenwald and Secretary Kristy Cook.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Richard Vayo in the amount of \$600, and in favor of the Hamilton County Agricultural Society in the amount of \$600.

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which an illegal expenditure is discovered, is strictly liable for the amount of the expenditure. *Seward v. National Surety Corp.*, 120 Ohio St. 47 (1929); 1980 Op. Att’y Gen. No. 80-074; Ohio Rev. Code § 9.39; *State, ex. rel. Village of Linndale v. Masten*, 18 Ohio St.3d 228 (1985).

Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen.

Tim Gruenwald, Treasurer, will be jointly and severally liable in the amount of \$600 and in favor of the Hamilton County Agricultural Society.

We did not receive a response from Officials to the findings reported above.

**HAMILTON COUNTY AGRICULTURAL SOCIETY
HAMILTON COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

NOVEMBER 30, 2018 AND 2017

Finding Number	Finding Summary	Status	Additional Information
2016-001	Lack of Support For Receipt Detail and Deposits	No	Not Corrected – Repeated as Finding 2018-008
2016-002	Lack of Supporting Documentation for Disbursements	No	Not Corrected – Repeated as Finding 2018-006
2016-003	Filed Reports Did Not Agree to Records and Note Disclosures Were Omitted	No	Not Corrected – Repeated as Finding 2018-001 and 2018-004
2016-004	Lack of Supported and Timely Prepared Cash Reconciliations	No	Not Corrected – Repeated as Finding 2018-005
2016-005	Lack of Payroll Remittance, Reporting, and Timesheet Support	No	Not Corrected – Repeated as Finding 2018-007
2016-006	Ohio Rev. Code § 9.38 – Lack of Timely Deposits	No	Partially Corrected – Repeated in the Management Letter
2016-007	Ohio Rev. Code § 117.38 – Lack of Required Note Disclosures	No	Not Corrected – Repeated as Finding 2018-001

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON COUNTY AGRICULTURAL SOCIETY

HAMILTON 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 9/6/2022

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