



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

North Clayton Community Authority
Montgomery County
P. O. Box 280
Clayton, Ohio 45315

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the North Clayton Community Authority, Montgomery County, (the Authority) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 Observations

1. Ohio Rev. Code §121.22(F) states, in part, every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The Authority did not notify the public or news media of the dates of scheduled meetings. Failure to notify the public of all meetings could result in the interests of the public not being appropriately represented in all decision making and could result in additional noncompliance violations for the Authority. The Authority should establish a method whereby the public is appropriately notified of all meetings.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2019 and 2018 included observations that the Authority did not have a Public Records Policy or a Records Retention Policy. The Authority established a Public Records Policy and a Records Retention Policy during the years ended December 31, 2021 and 2020.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 18, 2022

OHIO AUDITOR OF STATE KEITH FABER



NORTH CLAYTON COMMUNITY AUTHORITY

MONTGOMERY 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 5/31/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov