



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Brown County Land Reutilization Corporation
Brown County
800 Mt. Orab Pike, Suite 101
Georgetown, Ohio 45121

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Brown County Land Reutilization Corporation, Brown County, (the Corporation for the years ended December 31, 2022 and 2021).

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, 2022 and 2021.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit included a comment that the annual report for the year ended December 31, 2020 was filed late. The annual reports for the years ended December 31, 2022 and 2021 were filed timely.
2. Our prior basic audit included a comment that the Corporation did not have its record custodian/manager acknowledge in writing receipt of its public records policy as required by Ohio Rev. Code Section 149.43(E)(2). The Corporation now has an acknowledgement that the public records policy was received by the record custodian/manager.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 21, 2023

OHIO AUDITOR OF STATE KEITH FABER



BROWN COUNTY LAND REUTILIZATION CORPORATION

BROWN 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 8/3/2023

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