



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Guernsey County Land Reutilization Corporation
Guernsey County
627 Wheeling Avenue, Suite 201
Cambridge, Ohio 43725

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Guernsey County Land Reutilization Corporation, Guernsey County, Ohio (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 § 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 § 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. **Ohio Admin. Code 117-2-02(A)** states all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements, and prepare financial statements required by rule 117-2-03 of the Administrative Code.

For the year ending December 31, 2022, we noted the Corporation did not maintain support for deposits totaling \$25,286 out of total deposits of \$61,116 relating to land/properties sold. Additionally, they did not maintain support for disbursements totaling \$1,396 out of total disbursements of \$10,684. For the year ending December 31, 2021, we noted the Corporation did not maintain support for deposits totaling \$30,403 out of total deposits of \$107,776 relating to land/properties sold. Additionally, they did not maintain support for disbursements totaling \$20,879 out of total disbursements of \$101,929.

Current Year Observations (Continued)

2. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours.

However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. In addition, the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.

Ohio Rev. Code § 149.43(B)(2) states that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

We noted the Corporation did not have public records policy or records retention schedule.

3. The Guernsey County Land Reutilization Corporation failed to maintain a log or inventory of all properties held, purchased and sold in 2021. An inventory of properties held along with those purchased or sold during the year should be maintained. This inventory should at least include: property address, date purchased, amount of purchase, date sold and amount of sale.
4. During the current engagement, we noted the Corporation did not properly report on-behalf activity totaling \$30,700. We also noted that the Corporation did not have a proper system for the tracking grant receipts and expenditures.

The Corporation should develop a system to track all receipts and expenditures associated with grant funding to ensure all activity is being properly reported.



Keith Faber
Auditor of State
Columbus, Ohio

December 5, 2023

OHIO AUDITOR OF STATE KEITH FABER



GUERNSEY COUNTY LAND REUTILIZATION CORPORATION

GUERNSEY 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 12/19/2023

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This report is a matter of public record and is available online at
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