



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Wapakoneta Area Job-Ready Sites Community Improvement Corporation
Auglaize County
30 East Auglaize Street
PO Box 1716
Wapakoneta, Ohio 45895

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Wapakoneta Area Job-Ready Sites Community Improvement Corporation, Auglaize County, (the CIC) for the fiscal years ended September 30, 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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the fiscal years ended September 30, 2022 and 2021.

The CIC'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. Ohio Rev. Code § 1724.05 states, in part, that entities filing on generally accepted accounting principles basis must file complete annual reports with the Auditor of State within 120 days of the fiscal year-end. The filing deadline for the 2021 annual report was January 28, 2022, but the CIC did not file a complete report until April 27, 2023. The filing deadline for the 2022 annual report was January 30, 2023, but the CIC did not file a complete report until April 27, 2023. Both of these reports were filed past 120 days after the fiscal year end. The CIC should ensure that a complete annual financial report is timely filed with the Auditor of State as required by Ohio Rev. Code § 1724.05.
2. We noted the CIC did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The CIC should properly adopt a public records policy and take all steps regarding the policy required under Ohio Rev. Code § 149.43. Failure to establish and maintain a public records policy may result in records of the CIC not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

3. We noted the CIC did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The CIC should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
4. We noted the CIC failed to properly notify the public of its meetings during the audit period as statutorily required. **Ohio Rev. Code § 121.22(F)** states that 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. Appropriate rules should be established by the CIC regarding the notification of meetings to the public as statutorily required. Furthermore, policies and procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws. Failure of the CIC to have an open meeting of the public body could result in a resolution, rule, or formal action of any kind being declared invalid.

Current Status of Matters Reported in our Prior Engagement

1. Ohio Rev. Code § 1724.05 states, in part, that entities filing on generally accepted accounting principles basis must file complete annual reports with the Auditor of State within 120 days of the fiscal year-end. The CIC did not file a complete annual financial report for fiscal year 2020 until March 14, 2021, which was past 120 days after the fiscal year-end. The CIC should ensure that a complete annual financial report is timely filed with the Auditor of State as required by Ohio Rev. Code § 1724.05. This issue was not corrected for the audit period and has been repeated above.
2. We noted that the CIC did not have a public records policy, notify the public of meetings to be held, or have a records retention schedule. Ohio Rev. Code § 149.43 requires the CIC to maintain a public records policy (included in policy manuals and posted for the public to view), establish a records retention schedule, and various other public records requirements. The CIC should establish the required policies and procedures as outlined in the Ohio Rev. Code § 149.43 as well as notify the public of all meetings the CIC holds. These issues have not been corrected for the audit period and have been repeated above.



Keith Faber
Auditor of State
Columbus, Ohio

May 15, 2023

OHIO AUDITOR OF STATE KEITH FABER



WAPAKONETA AREA JOB-READY SITES COMMUNITY IMPROVEMENT CORPORATION

AUGLAIZE 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 5/25/2023

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