



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Hilliard Community Authority  
Franklin County  
Hilliard, Ohio 43026

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hilliard Community Authority, Franklin County, (the Authority) for the years ended December 31, 2023 and December 31, 2022.

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, 2023 and December 31, 2022.

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 or accounting issues to report.

### Current Year Observations

1. Ohio Rev. Code section 117.38 requires the Authority file their financial information within 60 days after the close of the fiscal year. The Authority had a filing due date of May 30, 2023 for fiscal year end 2022 and May 29, 2024 for fiscal year end 2023. The Authority filed both annual reports on July 30, 2024. The Authority should file their annual financial report with the Auditor of State within 60 days after the close of the fiscal year.
2. We noted the Authority did not adopt a records retention schedule as required by Ohio Rev. Code section 149.43(B)(2). Ohio Rev. Code section 149.43(B)(2) requires a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The Authority should adopt a records retention schedule and have a copy readily available to the public upon request.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

September 26, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**HILLIARD COMMUNITY AUTHORITY**

**FRANKLIN 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 10/8/2024**

65 East State 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](http://www.ohioauditor.gov)