



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Wayne County Land Reutilization Corporation
Wayne County
Wooster, Ohio 44691

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

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 the following significant compliance or accounting issue to report.

Current Year Observation

1. We noted there were two checks issued by the Wayne County Land Reutilization Corporation that paid invoices intended for Wayne County. Check #1056 for \$4,000 on February 6, 2023 and check #1076 for \$4,550 on August 2, 2023 both paid for "professional services rendered" by the County's GAAP converter in regards to the preparation of financial statements for the year ending December 31, 2022. The amounts have been repaid by Wayne County to the Corporation via check # 929072 dated April 11, 2024 and deposited by the Corporation on April 12, 2024.

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

Keith Faber
Auditor of State
Columbus, Ohio

April 16, 2024

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OHIO AUDITOR OF STATE KEITH FABER



WAYNE COUNTY LAND REUTILIZATION CORPORATION

WAYNE 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 4/30/2024

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