



Dave Yost • Auditor of State



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June 21, 2018

Williams County Land Reutilization Corporation
Williams County
Bryan, Ohio 43506

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Williams County Land Reutilization Corporation, Williams County, (the Corporation) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 issue to report.

Current Year Observations

Ohio Rev. Code §1724.05 provides that each community improvement corporation, which according to Rev. Code §1724.01 (A)(1) includes county land reutilization corporations, shall prepare an annual financial report that is prepared according to generally accepted accounting principles. The report shall be filed with the Auditor of State within one hundred twenty days following the last day of The Corporation's fiscal year. The Corporation filed its annual financial reports for the years ending December 31, 2017 and 2016 on May 30, 2018 and May 4, 2017, respectively. These reports were due by April 30, 2018 and May 1, 2017. In addition, the Corporation chose to prepare its annual financial reports on a cash basis instead of generally accepted accounting principles. The Corporation should prepare its annual financial report according to generally accepted accounting principles and file it with the Auditor of State by the required date.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 21, 2018

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WILLIAMS COUNTY LAND REUTILIZATION CORPORATION

WILLIAMS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 10, 2018**