



OHIO AUDITOR OF STATE
KEITH FABER



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Pike County Land Reutilization Corporation
Pike County
Waverly, Ohio 45690

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Pike County Land Reutilization Corporation, Pike County, (the Corporation) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2019 and 2018.

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 facilities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. For those entities with limited to no financial activity, assets or liabilities, the Alternate Hinkle System Financial Statement/Disclosure Report may be filed in place of the complete financial statements. We noted the Corporation's Alternate Hinkle System Financial Statement/Disclosure Report for 2018 was filed on April 29, 2020 which was not within the allotted timeframe. Additionally, the 2018 Alternate form was inadvertently filed for the 2019 filing and the 2019 Alternate form for the 2018 filing.
2. Ohio Rev. Code §109.43 states that the Ohio Attorney General shall develop and provide to all public offices a model public records policy for responding to public records requests in compliance with Ohio Rev. Code § 149.43 in order to provide guidance to public offices in developing their own public record policies.

The Public Records Policy must adhere to the following requirements:

The policy must be distributed to all employees for compliance with Open Records Laws. The Corporation is required to distribute their Public Records Policy to the employee who is the records custodian/manager of otherwise has custody of the records of that office.

All public offices were required by September 2007 to create a poster describing its public records policy. The poster is required to be posted in a conspicuous place in the public office.

The policy should be included in the employee policies and procedures manual.

Any schedule for destruction of records must be sent to the Ohio History Connection for review to determine whether any of the records are of historical value.

The Corporation did not adopt a public records policy until March 2020. A public records policy is required to ensure the Corporation is in compliance with all the public records laws. All Corporation employees need to be aware of the public record laws and what procedures to follow when a member of the public requests to examine public records.

3. Ohio Rev. Code § 149.412 states, "There is hereby created in each special taxing district that is a public office as defined in §149.011 of the Revised Code and that is not specifically designated in §§149.38, 149.39, 149.41, 149.411, or 149.42 of the Revised Code a special taxing district records commission composed of, at a minimum, the chairperson, a fiscal representative, and a legal representative of the governing board of the special taxing district. The commission shall meet at least once every twelve months and upon the call of the chairperson.

The functions of the commission shall be to review applications for one-time disposal of obsolete records and schedules of records retention and disposition submitted by any employee of the special taxing district. The commission may dispose of records pursuant to the procedure outlined in this section. The commission at any time may review any schedule it has previously approved and for good cause shown may revise that schedule.

When the special taxing district records commission has approved any special taxing district application for one-time disposal of obsolete records or any schedule of records retention and disposition, the commission shall send that application or schedule to the Ohio history connection for its review. The Ohio history connection shall review the application or schedule within a period of not more than sixty days after its receipt of it. Upon completion of its review, the Ohio history connection shall forward the application for one-time disposal of obsolete records or the schedule of records retention and disposition to the auditor of state for the auditor's approval or disapproval. The auditor shall approve or disapprove the application or schedule within a period of not more than sixty days after receipt of it. Before public records are to be disposed of, the commission shall inform the Ohio history connection of the disposal through the submission of a certificate of records disposal and shall give the connection the opportunity for a period of fifteen business days to select for its custody those public records that it considers to be of continuing historical value."

The Corporation did not have a records commission or a records retention policy until March 2020. Failure to establish a records retention commission or a records retention policy could have resulted in the destruction of important Corporation documents.

4. Ohio Rev. Code § 121.22(F) states in part that every public body shall, by rule, 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. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of any emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall notify the news media that have requested immediate notification. The Corporation did not notify the public of the date, time and place of all regularly scheduled meetings and special meetings.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State

Columbus, Ohio

June 4, 2020

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OHIO AUDITOR OF STATE KEITH FABER



PIKE COUNTY LAND REUTILIZATION CORPORATION

PIKE 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 7, 2020**