



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Community Authority of Union Village
Warren County
670 North State Route 123
Lebanon, OH 45036

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Authority of Union Village (the Community Authority), for the years ended December 31, 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 Community Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Community Authority financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The Community Authority 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 Observation

1. We noted that the Community Authority did not include the public records policy in the Community Authority's policy manual as required by Ohio Rev. Code § 149.43(E)(2). In addition, the Community Authority did not have the public records policy displayed in all branches of their office as required by Ohio Rev. Code § 149.43(E)(2).

Current Status of Matter Reported in our Prior Engagement

1. We noted that the Community Authority did not include the public records policy in the Community Authority's policy manual as required by Ohio Rev. Code § 149.43(E)(2). In addition, the Community Authority did not have the public records policy displayed in all branches of their office as required by Ohio Rev. Code § 149.43(E)(2). This has been repeated for the years ended December 31, 2022 and 2021.

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

Keith Faber
Auditor of State
Columbus, Ohio

June 6, 2023

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY AUTHORITY OF UNION VILLAGE

WARREN 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 6/20/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov