



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Galena New Community Authority  
Delaware County  
P.O. Box 386  
Galena, Ohio 43021

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Galena New Community Authority, Delaware County, (the NCA) 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 NCA's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the NCA's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The NCA'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 no significant compliance or accounting issues to report.

### **Current Status of Matters Reported in our Prior Engagement**

The prior audit for the years ended December 31, 2021 and 2020 included a noncompliance finding for filing the NCA's December 31, 2021 and 2020 annual financial reports, due on March 1, 2022 and March 1, 2021, respectively, late on June 13, 2022. This matter was corrected during the years ended December 31, 2023 and 2022.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 2, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**GALENA NEW COMMUNITY AUTHORITY**

**DELAWARE 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 5/14/2024**

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](http://www.ohioauditor.gov)