



**HURON COUNTY DEVELOPMENT COUNCIL
HURON COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Huron County Development Council
Huron County
P.O. Box 407
Norwalk, Ohio 44857-0407

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

The Council'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

We noted the Council did not file its 2022 annual report timely. **Ohio Rev. Code § 1724.05** provides, in part, that the Council shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the Council's fiscal year.

The Council filed its complete 2022 annual report in the Hinkle System on September 22, 2023 which was not within the required one hundred twenty day timeframe. Failure to file by the required date could result in their Articles of Incorporation being revoked.

The Council should file its annual report within one hundred twenty days after the Council's fiscal year end.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 1, 2024

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OHIO AUDITOR OF STATE KEITH FABER



HURON COUNTY DEVELOPMENT COUNCIL

HURON 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