



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Marble Cliff Quarry Community Authority
Franklin County
1600 Fernwood Avenue
Columbus, Ohio 43212

We have performed the procedures enumerated below on the Marble Cliff Quarry Community Authority's (the Authority) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Authority. The Authority is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Authority.

The Governing Board and the management of the Authority have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Authority's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments:

1. We recalculated the December 31, 2023 and December 31, 2022 bank reconciliations. We noted during fiscal year 2023, the Authority incorrectly reported a payment to the Ohio Water Development Authority (OWDA) twice. The Authority's register balance was understated by \$66,253. For the year ending December 31, 2022, no exception was noted.

2. We agreed the January 1, 2022 beginning fund balances for the Authority recorded in the 2022 General Ledger to the December 31, 2021 balances in the prior year audited statements in the prior year Agreed-Upon Procedures working papers. We also agreed the January 1, 2023 beginning fund balance for each fund recorded in the General Ledger to the December 31, 2022 balances within the General Ledger. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation as of December 31, 2023 and 2022 to the total fund cash balances reported in the General Ledger Report and the financial statements filed by the Authority in the Hinkle System. We noted during fiscal year 2023, the Authority incorrectly reported a payment to OWDA twice. The Authority's register balance was understated by \$66,253. For the year ending December 31, 2022, no exception was noted.
4. We confirmed the December 31, 2023 bank account balances with the Authority's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation. A variance of \$66,253 was noted due the Authority incorrectly reported a payment to OWDA twice.
5. We inspected investments held at December 31, 2023 and December 31, 2022 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Other Receipts:

We selected 10 other receipts from the year ended December 31, 2023 and 10 other receipts from the year ended December 31, 2022, and:

- a. Agreed the receipt amount recorded in the ledgers to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the ledgers/accounts to determine the receipt was posted to the proper fund(s) and was recorded in the proper year. We found no exceptions.

Debt:

1. From the prior audit documentation, we observed the following bonds and loans were outstanding as of December 31, 2021.
 - a. These amounts agreed to the Authority's January 1, 2022, balances on the summary we used in procedure 3.
 - b. We inspected the debt's final offering documents for all outstanding debt, and we confirmed the Authority was in compliance with the debt covenants listed therein:

Issue	Principal outstanding as of December 31, 2021:	Debt Covenant
2020 Revenue Bonds	\$6,750,000	Debt payments are to be made with service charges and all financial information is to be open to inspection at all times.

2. We inquired of management and inspected the Authority's General ledger and bank accounts for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of bonds and loan activity for 2023 and 2022 and agreed principal and interest payments from the related debt amortization schedules to debt service fund payments reported in the Authority's system. We also compared the date the debt service payments were due to the date the Authority's made the payments. We found no exceptions.
4. For new debt issued during 2023 and 2022, we inspected the debt legislation and resolution /ordinance, which stated the Authority must use the proceeds to finance developmental projects. We inspected the ledgers/disbursements and bank statements and observed the Authority used the debt proceeds for the specified purpose. We found no exceptions.

Non-Payroll Cash Disbursements:

1. We selected 10 disbursements from the Authority's General Ledger for the year ended December 31, 2023, and 10 from the year ended December 31, 2022, and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the Authority's disbursements ledgers agreed to the check number, date, payee name and amount with trustees' bank accounts and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Sunshine Law Compliance

1. We obtained and inspected the Authority's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with Authority management and determined that the Authority did not have any completed public records requests during the engagement period.
3. We inquired with Authority management and determined that the Authority did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inquired with Authority management and determined that the Authority did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code §149.43(E)(2).
6. We inquired with Authority management and determined that the Authority did not have a physical office during the engagement period therefore the requirement under Ohio Rev. Code § 149.43(E)(2) that it be displayed in all branches was inapplicable.

7. We did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. The Authority is not subject to the Ohio Rev. Code records authority. Therefore this step is not applicable and applications were not inspected or inquired about.
8. We inquired with Authority management and determined that the Authority did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Authority notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined that there were no executive sessions held during the engagement period.

Other Compliance

1. Ohio Rev. Code § 117.38 requires authorities 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. We confirmed the Authority filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2023, and 2022 in the Hinkle system. We found no exceptions.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Community Authority's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 28, 2024

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OHIO AUDITOR OF STATE KEITH FABER



MARBLE CLIFF QUARRY COMMUNITY AUTHORITY

FRANKLIN 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 9/17/2024

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This report is a matter of public record and is available online at
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