



OHIO AUDITOR OF STATE
KEITH FABER



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Highland County Land Reutilization Corporation
Highland County
Hillsboro, Ohio 45133

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Highland County Land Reutilization Corporation, Highland County, (the Corporation) for the years ended December 31, 2018, 2017 and 2016.

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, 2018, 2017 and 2016.

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, 2018, 2017 and 2016.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations:

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 2016 was filed on April 5, 2019 and for 2017 was filed on August 23, 2018 which was not within the allotted timeframe.

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

Keith Faber
Auditor of State
Columbus, Ohio

April 23, 2019

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HIGHLAND COUNTY LAND REUTILIZATION CORPORATION

HIGHLAND 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
MAY 9, 2019**