



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Austin Landing Community Authority  
Montgomery County  
10050 Innovation Drive, Suite 340  
Miamisburg, Ohio 45342

We have performed the procedures enumerated below, which were agreed to by the Governing Board and the management of Austin Landing Community Authority (the Authority) on the receipts, disbursements and balances recorded in the Authority's cash basis accounting records for the years ended December 31, 2019 and 2018 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, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Authority. The sufficiency of the procedures is solely the responsibility of the parties specified in this 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.

This report only describes exceptions exceeding \$10.

### Cash

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We confirmed the December 31, 2019 bank account balance with the Authority's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
3. We selected all reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
  - a. We traced the debit to the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debit was dated prior to December 31. There were no exceptions.
4. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the General Ledger and the financial statements filed by the Authority in the Hinkle System. The amounts agreed.
5. We agreed the January 1, 2018 beginning fund balances recorded in the General Ledger to the December 31, 2017 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the General Ledger to the December 31, 2018 balances in the General Ledger. We found no exceptions.

### **Over-The-Counter Cash Receipts**

We selected 10 over-the-counter cash receipts from fiscal year ended December 31, 2019 for community development charges and 10 over-the-counter cash receipts for the special event receipts from fiscal year ended December 31, 2019 recorded in the receipt packet. We also selected 10 over-the-counter cash receipts from the fiscal year ended December 31, 2018 for community development charges and 10 over-the-counter cash receipts for special event receipts from the fiscal year ended December 31, 2018 recorded in the receipt packet and:

- a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the General Ledger to determine the receipt was recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2017.
2. We inquired of management, and inspected the General Ledger for evidence of debt issued during fiscal year 2019 or fiscal year 2018 or debt payment activity during fiscal years 2019 or 2018. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of loan activity for fiscal years 2019 and agreed principal payments from the related loan documentation to debt payments reported in the General Ledger. 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 fiscal year 2019, we inspected the debt legislation, which stated the Authority must use the proceeds for operating expenses. We inspected the General Ledger and observed the Authority used loan proceeds to pay various vendors with the debt proceeds in October 2019.

### **Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Check Register for the fiscal year ended December 31, 2019 and 10 from the fiscal year ended December 31, 2018 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 returned, canceled check agreed to the check number, date, payee name and amount recorded in the General Ledger and to the names and amounts on the supporting invoices. 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 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.

**Sunshine Law Compliance (Continued)**

2. We inquired with Authority's management and determined that the Authority did not have any completed public records requests during the engagement period.
3. We inquired with Authority's management and determined that the Authority did not have any denied public records requests during the engagement period.
4. We inquired with Authority's management and determined that the Authority did not have any public records requests with redactions during the engagement period.
5. We inquired with the Authority's 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).
6. 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). The Authority was unable to provide written evidence that the Public Records policy was provided to the records custodian.
7. We inquired with the Authority's 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).
8. We inquired with the Authority's management and determined that the poster describing their Public Records Policy was displayed conspicuously in all branches of the Authority as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
9. We inquired with the Authority's management and determined that the Authority did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with the Authority's 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).
11. 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 are to be held as required by Ohio Rev. Code § 121.22(F). The Authority did not notify the news media about the meeting held on December 19, 2019. Policies and procedures should be established and implemented to verify compliance with Ohio's Open Records Law. Failure to do so could result in the courts declaring actions taken by the Authority null and void and the Authority being subject to fines and penalties.
12. 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.

**Sunshine Law Compliance (Continued)**

13. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.
- We found no exceptions.

**Other Compliance**

1. Ohio Rev. Code Section 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, 2019 and 2018 in the Hinkle system. Financial information for fiscal year 2019 was filed on March 11, 2020 which was not within the allotted timeframe.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, 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.

This report is to provide assistance in the evaluation of the Authority's its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 27, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**AUSTIN LANDING COMMUNITY AUTHORITY**

**MONTGOMERY 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 9/8/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)