



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Ashtabula County Community Improvement Corporation  
Ashtabula County  
25 West Jefferson Street  
Jefferson, Ohio 44047

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ashtabula County Community Improvement Corporation, Ashtabula County, (the Corporation) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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.

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

### Current Year Observations

1. We inquired with Corporation management and determined that the Corporation did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). Currently the Corporation follows the Ashtabula County's Public Records Policy, however, we found no formal resolution adopting the policy.
2. We inquired with Corporation management and determined that the Corporation did not have a records retention schedule during the engagement period as required by Ohio Rev. Code § 149.43(B)(2).
3. We inquired with Corporation management and determined that the Corporation did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).

4. We inquired with Corporation management and determined that the Corporation did not have a public records policy poster during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).



Keith Faber  
Auditor of State  
Columbus, Ohio

September 2, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**ASHTABULA COUNTY COMMUNITY IMPROVEMENT CORPORATION (ACCIC)**

**ASHTABULA 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 9/20/2022**

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)