



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Reynoldsburg Community Improvement Corporation
Franklin County
7232 East Main Street
Reynoldsburg, Ohio 43068

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Reynoldsburg Community Improvement Corporation, Franklin County, (the Corporation) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 noted the Corporation does not have a public records policy. In accordance with **Ohio Rev. Code § 149.43(E)(2)**, every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspecting/copying of public records unless that period is less than eight hours. The Corporation should establish a public records policy as outlined in **Ohio Rev. Code § 149.43(E)(2)**.
2. We noted that the Corporation does not have a records custodian. In accordance with **Ohio Rev. Code § 149.43(E)(2)**, all public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Corporation should have the employee who has custody of the records of the office acknowledge receipt of the Public Records Policy in written form and follow all provisions of **Ohio Rev. Code § 149.43(E)(2)**.

3. We noted that the Corporation does not have a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** states that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The Corporation should establish a records retention schedule as outlined in **Ohio Rev. Code § 149.43(B)(2)** and make a copy of that schedule available to the public.



Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2024

OHIO AUDITOR OF STATE KEITH FABER



REYNOLDSBURG COMMUNITY IMPROVEMENT CORPORATION

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 8/13/2024

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