



**GALION COMMUNITY IMPROVEMENT CORPORATION  
CRAWFORD COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018**



# OHIO AUDITOR OF STATE KEITH FABER



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Galion Community Improvement Corporation  
Crawford County  
409 Kroft Street  
Galion, Ohio 44833

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Galion Community Improvement Corporation, Crawford County, Ohio, (the Corporation) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report:

## Current Year Observations

1. We noted the Corporation did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code.
2. We noted the Corporation did not adopt a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public.
3. We noted the Corporation did not inform the public of Board meetings. **Ohio Rev. Code § 121.22(F)** requires every public body, by rule, to establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings, and the time, place and purpose of all special and emergency meetings.

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

Keith Faber  
Auditor of State

Columbus, Ohio

June 16, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**GALION COMMUNITY IMPROVEMENT CORPORATION**

**CRAWFORD 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  
JUNE 30, 2020**