



OHIO AUDITOR OF STATE
KEITH FABER



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Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

Woodlawn Community Improvement Corporation
Hamilton County
10141 Woodlawn Blvd
Woodlawn, Ohio 45215

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Woodlawn Community Improvement Corporation, Hamilton County, (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 file its 2018 and 2019 annual reports in a timely manner. Ohio Rev. Code § 1724.05 provides, in part, that the Corporation shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year.

The Corporation filed its 2018 and 2019 annual reports on September 17, 2018 and September 9, 2019, respectively, and no extensions were obtained. In addition, the 2018 annual report was incomplete and did not include required notes to the financial statements. The Corporation refiled its 2018 annual report to include notes to the financial statements on September 9, 2020.

Failure to timely file an annual report could result in the Corporation's Articles of Incorporation being canceled by the Secretary of State, and a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could result in auditing difficulties. The Corporation should file its annual report to the Auditor of State within the required timeframe.

2. We noted the Corporation reimbursed a Corporation Board Member for \$40.89 in alcohol expenses for a Corporation fundraising event. State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951) provides that governmental expenditures should serve a public purpose. In addition, Auditor of State Bulletins 2003-005 and 2014-003 do not permit using public monies for the purchase of alcohol.

Michael Donahue, Corporation Board Member, received an expense reimbursement on October 12, 2018 for beverages and ice purchased for the fundraiser which included purchases of alcohol totaling \$40.89. In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued in the amount of \$40.89 in favor of the Corporation's General Fund. The \$40.89 was repaid under audit.

3. We noted the Corporation does not have a public records policy or records retention policy. Without policies over public records and records retention the public was unaware of the District's procedures. Ohio Rev. Code § 149.43(B)(2) and (E)(2) states, in part, that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests, have available a copy of its current records retention schedule at a location readily available to the public, and create a poster that describes its public records policy and post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.

Current Status of Matters Reported in our Prior Engagement

1. The prior report also identified late filing of the annual reports reported in item 1 above.



Keith Faber
Auditor of State

Columbus, Ohio

October 22, 2020

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WOODLAWN COMMUNITY IMPROVEMENT CORPORATION

HAMILTON 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 11/5/2020

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