



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Zanesville Community Improvement Corporation
Muskingum County
401 Market Street
Zanesville, Ohio 43701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Zanesville Community Improvement Corporation, Muskingum 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 § 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 § 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

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. In addition, Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy for responding to public records requests. We noted that the Corporation has not adopted a public records policy or adopted a formal records retention schedule.

Current Status of Matters Reported in our Prior Engagement

During the prior engagement, we noted the Corporation did not file an annual financial report with the Auditor of State within one hundred twenty days following the last day of the fiscal year as required by Ohio Rev. Code § 1724.05. This matter was corrected for the years ended December 31, 2019 and 2018.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 4, 2020

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ZANESVILLE COMMUNITY IMPROVEMENT CORPORATION

MUSKINGUM 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
MAY 14, 2020**