



OHIO AUDITOR OF STATE KEITH FABER



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Big Walnut Area Community Improvement Corporation
Franklin County
4175 Alum Creek Dr.
Obetz, Ohio 43207

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Big Walnut Area Community Improvement Corporation, Franklin 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 or accounting issues to report.

Current Year Observations

1. Ohio Rev. Code § 149.43(E)(2) states that all public offices shall adopt a public records policy for requesting public records requests. We noted that the Corporation follows the Village of Obetz's public records policy. However, there is no formal resolution reflecting this fact. The Corporation should formally adopt the Village of Obetz's public records policy.
2. Ohio Rev. Code § 149.43(B)(2) states that A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. We noted that the Corporation follows the Village of Obetz's records retention schedule. However, there is no formal resolution reflecting this fact. The Corporation should formally adopt the Village of Obetz's public records policy.

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

Keith Faber
Auditor of State
Columbus, Ohio

December 11, 2020

OHIO AUDITOR OF STATE KEITH FABER



BIG WALNUT AREA 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 1/19/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov