



OHIO AUDITOR OF STATE
KEITH FABER



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City of Amherst Community Improvement Corporation
Lorain County
Amherst, Ohio 44001

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of Amherst Community Improvement Corporation, Lorain 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 Section 117.38** requires local public offices file their annual financial reports with the Auditor of State. **Ohio Rev. Code Section 1724.05**, states each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the Auditor of State pursuant to **Ohio Rev. Code Section 117.20** that is prepared according to generally accepted accounting principles and certified by the Board of Directors of the corporation or its Treasurer or other Chief Fiscal Officer to the best knowledge and belief of those persons certifying the report. The financial report shall be filed with the Auditor of State within one hundred twenty days following the last day of the Corporation's fiscal year, unless the Auditor of State extends that deadline.

The Corporation did not file the annual report for 2019 until June 16, 2020.

The Corporation should file appropriate annual reports with the Auditor of State within the required timeframe, as required by the aforementioned section of the Code.

2. **Ohio Rev. Code Section 149.43(E)(2)** states, in part, that all public offices shall adopt a public records policy for responding to public records requests. This policy should be provided to the records custodian/manager and included in an established handbook of general policies.

Additionally, a public records policy poster should be created and posted in conspicuous places in the public office and in all locations where the public office has branch offices.

The Corporation did not have a public records policy during the engagement period, as required. The Corporation followed the City of Amherst's public records policy; however, no formal resolution adopting the policy exists.

The Corporation should formally adopt the City of Amherst's public records policy; provide it to the records custodian; include it in the general handbook; create a public policy poster and post the poster in conspicuous locations.

- 3. Ohio Rev. Code Section 149.43(B)(2)** requires a public office have available a copy of its current records retention schedule at a location readily available to the public.

The Corporation did not have a records retention schedule during the engagement period, as required.

The Corporation should establish a records retention schedule. A copy of records retention schedule should be at a location readily available to the public.

Current Status of Matters Reported in our Prior Engagement

- 4.** In addition to the report filing matter reported above, our prior engagement for the years ended December 31, 2017 and 2016 reported to management the Corporation did not file complete annual reports for 2017 and 2016 until November 5, 2018.



Keith Faber
Auditor of State
Columbus, Ohio

March 15, 2021

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CITY OF AMHERST COMMUNITY IMPROVEMENT CORPORATION

LORAIN 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 3/25/2021

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