



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Cuyahoga County Community Improvement Corporation
Cuyahoga County
1240 Huron Road, Suite 300
Cleveland, Ohio 44115

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cuyahoga County Community Improvement Corporation, Cuyahoga County, (the Corporation) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 compliance or accounting issues to report.

Current Year Observations

1. The Corporation did not file a complete financial report on the Auditor of State HINKLE System for the year ended December 31, 2019 until March 3, 2021. Ohio Rev. Code § 1724.05 requires community improvement corporations to prepare annual financial reports according to generally accepted accounting principles and to complete this filing within 120 days following its fiscal year end. The Corporation should ensure it files a complete financial report under the above guidelines.

Current Year Observations (Continued)

2. The Corporation did not have a public records policy poster and therefore could not have displayed it in a conspicuous place in its office. It also did not include the policy in its policy manuals. Ohio Rev. Code § 149.43 (E)(2) requires all public offices adopt a public records policy in order to respond to public records requests. The public office must create such a poster that describes its public records policy and must post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. In addition, a public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.



Keith Faber
Auditor of State
Columbus, Ohio

May 3, 2021

OHIO AUDITOR OF STATE KEITH FABER



CUYAHOGA COUNTY COMMUNITY IMPROVEMENT CORPORATION

CUYAHOGA 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 5/13/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov