



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Community Improvement Corporation of Massillon  
Stark County  
The First North Building  
50 North Avenue NE, Suite 100  
Massillon, Ohio 44646

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Massillon, Stark County, (the Corporation) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 Revised Code § 1724.05 requires each community improvement corporation to file its financial report with the Auditor of State within 120 days following the last day of the corporation's fiscal year. The Auditor of State may extend the deadline for filing a financial report. The Corporation filed their fiscal year 2021 and 2020 financial reports with the Auditor of State on September 29, 2022; however, the fiscal year 2021 and 2020 financial reports were required to be filed with the Auditor of State on May 2, 2022 and April 30, 2021, respectively. The Corporation should implement controls to ensure the timely filing of financial reports with the Auditor of State. Our prior audit also reported this deficiency.

2. Ohio Revised Code § 149.43(B)(2) provides a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Revised Code §149.43(E)(2) provides all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. The Corporation has not established a records retention schedule or a public records policy. The Corporation should establish a records retention. Our prior audit also reported this deficiency.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 27, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF MASSILLON**

**STARK 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 11/15/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)