



**COMMUNITY IMPROVEMENT CORPORATION OF ORRVILLE
WAYNE COUNTY**

BASIC AUDIT

**FOR THE PERIOD ENDED NOVEMBER 1, 2021 AND THE
YEARS ENDED DECEMBER 31, 2020 AND 2019**

OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of Orrville
Wayne County
132 S. Main Street
Orrville, Ohio 44667

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 Orrville, Wayne County, (the CIC) for the period ended November 1, 2021 and 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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the period ended November 1, 2021 and years ended December 31, 2020 and 2019.

The CIC'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. We noted the CIC filed the December 31, 2019 financial statements on July 29, 2020, which is more than 120 days after fiscal year-end. **Ohio Rev. Code §1724.05** states that each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state pursuant to §117.20 of the Revised Code, that is prepared according to generally accepted accounting principles, and that is 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.
2. We noted the CIC did not adopt a public records policy. **Ohio Rev. Code §149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records request. The CIC should have properly adopted a public records policy. Failure to establish and maintain a public records policy may result in the CIC records not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

3. We noted the CIC did not establish and approve/adopt a records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The CIC should have appropriately established and approved/adopted a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.



Keith Faber
Auditor of State
Columbus, Ohio

October 17, 2021

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF ORRVILLE

WAYNE 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 11/22/2022

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