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OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of Warren and Trumbull County
Trumbull County
City Centre One, Suite 500
100 East Federal Street
Youngstown, Ohio 44503

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 Warren and Trumbull County, Trumbull County, (the CIC) 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 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 years ended December 31, 2021 and 2020.

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 issue to report.

Current Year Observation

1. We noted the CIC does not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2) and 149.43(B)(7)(c). It is important for the CIC to understand what a "public record" is and which records should not be released to the public when requested.

Current Status of Matters Reported in our Prior Engagement

1. In addition to the public records policy matter reported above, our prior audit for the years ended December 31, 2019 and 2018 included a destruction of records noncompliance issue and a financial reporting issue. No such instances were noted in the current engagement.

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

Keith Faber
Auditor of State
Columbus, Ohio

October 19, 2022

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OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF WARREN AND TRUMBULL COUNTY
TRUMBULL 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 11/10/2022

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This report is a matter of public record and is available online at
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