



OHIO AUDITOR OF STATE
KEITH FABER



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Community Improvement Corporation of Greater Cincinnati
Hamilton County
Cincinnati, Ohio 45242

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 Greater Cincinnati, Hamilton County, Ohio (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

Ohio Rev. Code §149.43(E)(2) states, in part, that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests, and that the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet website.

The Corporation does not have a formal public records policy. Failure to adopt and post a public records policy reduces the Corporation's transparency and increases the risk of violations of public records requirements. We recommend the Corporation adopt a public records policy.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2019 and 2018, reported that the Corporation did not have a formal public records policy. This issue has been repeated above.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 1, 2022

OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF GREATER CINCINNATI
HAMILTON 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 9/13/2022

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