



**BRADNER COMMUNITY IMPROVEMENT CORPORATION
WOOD COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

BASIC AUDIT REPORT

Bradner Community Improvement Corporation
Wood County
P.O. Box 555
Bradner, Ohio 43406

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bradner Community Improvement Corporation, Wood County, Ohio (the CIC) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. **Code § 149.43(B)(7)(c)**, the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The CIC has no formal written policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law.

The CIC shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the CIC should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the CIC's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

Pursuant to **Ohio Rev. Code § 109.43(E)(2)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

2. We noted that the Secretary/Treasurer reconciled the bank statements to the Checkbook Register; however, no formal bank reconciliations were documented or approved by the governing board.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund balance information, and conceivably could cause deficit spending.

Also, the CIC's small size requires governing board involvement with critical accounting processes (such as bank reconciliations) to compensate for the inability to segregate these duties. A bank reconciliation should be documented each month and reviewed and approved by the Board.

3. **Ohio Rev. Code Section 1702.57** states that "no person shall exercise or attempt to exercise any rights, privileges, immunities, powers, franchises, or authority under the articles of a domestic corporation after such articles have been canceled or after such corporation has been dissolved or after the period of existence of the corporation specified in its articles has expired."

According to the Ohio Secretary of State's website, the Corporation's articles of incorporation were cancelled effective April 5, 2022 due to a failure to file a statement of continued existence. The Corporation has continued to operate without legal authority since the date of cancellation.

If the Corporation intends to continue operating, the Corporation should contact the Secretary of State to have its articles of incorporation reinstated. If the Corporation intends to dissolve, the Corporation should take appropriate action with the Secretary of State and notify the Auditor of State.

Current Status of Matters Reported in our Prior Engagement

Items one and two noted above were also reported in our prior engagement for the years ended December 31, 2018 and 2019.



Keith Faber
Auditor of State
Columbus, Ohio

August 7, 2023

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OHIO AUDITOR OF STATE KEITH FABER



BRADNER COMMUNITY IMPROVEMENT CORPORATION

WOOD 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 8/22/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov