



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Bucyrus Community Improvement Corporation  
Crawford County  
Bucyrus, Ohio 44820

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bucyrus Community Improvement Corporation, Crawford 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 issues to report.

### Current Year Observations

1. We noted the Corporation did not have an established and adopted/approved records retention schedule/policy as of December 31, 2021. **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 Corporation should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Additionally, the District should follow the guidance contained within the Ohio Attorney General's Ohio Sunshine Laws Manual in crafting their records retention schedule.
2. We noted the Corporation did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** requires that public offices must distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The Corporation should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.

3. **Ohio Rev. Code § 1724.05** requires community improvement corporations to file annual financial reports 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. The Auditor of State did not extend the 2020 and 2021 filing deadlines. The Corporation did not file its 2020 report until August 10, 2021 and its 2021 report until December 14, 2022.



Keith Faber  
Auditor of State  
Columbus, Ohio

March 16, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**BUCYRUS COMMUNITY IMPROVEMENT CORPORATION**

**CRAWFORD 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 3/28/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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