



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of Champaign County
Champaign County
40 Monument Square, Suite 306
Urbana, OH 43078

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 Champaign County, Champaign County, (the Corporation) 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 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, 2022 and 2021.

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 issue to report.

Current Year Observation

Ohio Rev. Code § 121.22(C) requires that the minutes of a regular or special meeting shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section.

Ohio Rev. Code § 121.22(G) states, in part, that the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

1. Specified employment matter (to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation) of a public employee/official or investigation of charges or complaints against a public employee, official, licensee, or regulated individual;
2. Purchase of property for public purpose or sale/disposition of property;
3. Conferences with an attorney for the public body concerning disputes that are the subject of pending or imminent court action;
4. Preparing for, conducting, or reviewing negotiations or bargaining sessions;
5. Matters required to be kept confidential by federal law or regulations or state statutes;
6. Specialized details of security arrangements and emergency response protocols;
7. Consideration of trade secrets for hospitals;
8. Confidential information related to marketing plans, business strategy, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting (provided certain conditions apply).

Current Year Observation (Continued)

The motion and vote to hold that executive session shall state which one or more of the approved matters listed in division (G)(2)-(8) of this section are the purposes for which the executive session is to be held. For division (G)(1), the same is required but the motion and vote need not include the name of any person to be considered at the meeting.

The Corporation's Board of Directors entered into executive sessions on the following dates without properly indicating that it was for an allowable purpose/general subject matter statutorily authorized under Ohio Rev. Code § 121.22: November 17, 2021, January 19, 2022, February 16, 2022, March 16, 2022, April 20, 2022, May 18, 2022, June 15, 2022, July 20, 2022, September 21, 2022, and October 19, 2022.

The Corporation should establish and implement procedures to ensure that all executive sessions are held for allowable purposes/general subject matters and that the Corporation's corresponding minutes reflect the purposes/general subject matters for all executive sessions as statutorily authorized. These procedures will help assure the proper policies are being followed and executive sessions are only used for allowable matters. Failure to do so could result in the Corporation being subject to litigation and possible fines and penalties being issued by the courts.



Keith Faber
Auditor of State
Columbus, Ohio

August 25, 2023

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF CHAMPAIGN COUNTY

CHAMPAIGN 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 9/7/2023

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