



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Cleveland Heights Community Improvement Corporation  
Cuyahoga County  
40 Severance Circle  
Cleveland Heights, Ohio 44118

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

### Current Year Observations

1. **Ohio Rev. Code § 1724.05** provides, in part, that the Corporation shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the Corporation's fiscal year. The Corporation filed their December 31, 2022, Alternative Hinkle System Financial Statement Disclosure Report on May 30, 2023, which was not filed within one hundred twenty days of fiscal year end. The Corporation filed their December 31, 2021, Alternative Hinkle System Financial Statement Disclosure Report on May 12, 2022, which was not filed within one hundred twenty days of fiscal year end.

We recommend the Corporation file the Alternative Hinkle System Financial Statement Disclosure Report within one hundred twenty days of the fiscal year end.

**Current Year Observations - (Continued)**

2. **Ohio Rev. Code § 149.43(E)(2)** 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. We noted the Corporation did not have a written acknowledgement of receipt form for the records custodian.

We recommend the Corporation have a written acknowledgement of receipt from the records custodian.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 18, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**CLEVELAND HEIGHTS COMMUNITY IMPROVEMENT CORPORATION**

**CUYAHOGA 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 8/1/2023**

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