



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of Greenville
Darke County
Greenville, Ohio 45331

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 Greenville, Darke County, (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 § 117.38** requires entities to file their financial information in the Auditor of State HINKLE system within 60 days after the close of the fiscal year. The CIC did not file the 2021 annual financial report timely within 60 days after fiscal year end. The 2021 report was originally filed on April 26, 2022, with a due date of May 2, 2022. However, the filing was incomplete and did not include notes to the financial statements. The CIC refiled a complete financial report on April 4, 2023. Failure to file a complete annual financial report in a timely manner may result in the CIC not being eligible for reduced audit procedures in the future, such as a basic audit or agreed upon procedures.
2. We noted the CIC did not include the adopted public records policy in the CIC's policy manual. **Ohio Rev. Code §149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. Public offices should then take all steps required by Ohio Rev. Code §149.43 (such as providing a copy to the public records custodian/manger, creating and conspicuously displaying a poster describing the policy in its public office and all of its branch offices, and including the policy in a policy manual/handbook). Failure to include the public records policy in the policy manual may result in records of the CIC not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

Current Status of Matters Reported in our Prior Engagement

Our prior basic audit report for the years ended December 31, 2020 and 2019 noted a finding that the CIC did not have a public records policy. The lack of a public records policy also indicated the CIC could not further comply with Ohio Rev. Code §149.43 (provide the policy to the records custodian/manager; include the policy in the policy manual; or display the policy in the public office and in all branches of the CIC). These issues have been partially corrected for the years ended December 31, 2022 and 2021 as the CIC adopted a public records policy, provided the policy to the records custodian, and displayed the policy in the public office. However, the CIC's policy manual did not include the public records policy; therefore, this issue will be repeated above for the years ended December 31, 2022 and 2021.



Keith Faber
Auditor of State
Columbus, Ohio

June 5, 2023

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COMMUNITY IMPROVEMENT CORPORATION OF GREENVILLE

DARKE 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 6/20/2023

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