



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of Lockland
Hamilton County
101 North Cooper Ave.
Lockland, Ohio 45215

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 Lockland, Hamilton 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. Public Records Custodian

Ohio Rev. Code § 149.43(E)(2) states each public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records of that office, and that the public office require that employee to acknowledge receipt of the copy of the public records policy.

The Treasurer has been designated as the records custodian for the Corporation, but the Corporation did not obtain an acknowledgement from that office for receipt of the public records policy.

Failure to obtain an acknowledgement from the records custodian for receipt of the public records policy reduces the Corporation's ability to ensure public records are properly maintained and available for public inspection. The Corporation should obtain the acknowledgement from the Treasurer.

2. Records Retention Schedule

Ohio Rev. Code § 149.43(B)(2) states the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The Corporation had no formal records retention schedule that would demonstrate compliance with the Ohio Revised Code. This could result in records not being handled in accordance with Ohio law. The Corporation shall establish a records retention schedule.

The Corporation adopted a records retention schedule in August 2023.

Current Status of Matters Reported in our Prior Engagement

1. During the prior engagement, we noted the Corporation did not file an annual financial report with the Auditor of State within 120 days of the fiscal year end as required by Ohio Rev. Code § 117.38. This matter was corrected for the years ended December 31, 2022 and 2021.
2. During the prior engagement, we noted the Corporation did not have a public records policy or records retention schedule. The Corporation adopted a public records policy but the records retention schedule is reported in item 2 above.



Keith Faber
Auditor of State
Columbus, Ohio

October 5, 2023

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF LOCKLAND

HAMILTON 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 10/17/2023

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