



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Deerfield Township Community Improvement Corporation
Warren County
4900 Parkway Drive, Suite 150
Mason, Ohio 45040

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Deerfield Township Community Improvement Corporation, Warren 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 Observations

Ohio Rev. Code § 149.43(E)(2) provides that the Corporation shall adopt a public records policy. The Corporation did not formally adopt a public records policy during the engagement period as required by Ohio Rev. Code 149.43(E)(2) but informally follows Deerfield Township's public records policy.

Current Status of Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2020 and 2019 included an observation that the Corporation's public records policy is not on display at the Corporation's building. This has been corrected for the years ended December 31, 2022 and 2021.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 17, 2023

OHIO AUDITOR OF STATE KEITH FABER



DEERFIELD TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

WARREN 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

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov