



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Fairfield Township Community Improvement Corporation  
Butler County  
6032 Morris Road  
Fairfield Township, Ohio 45011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairfield Township Community Improvement Corporation, Butler County Ohio, (the CIC), for the year ended December 31, 2022.

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 year ended December 31, 2022.

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

**Ohio Rev. Code § 149.43(E)(2)** provides that every public office shall distribute the public records policy adopted by the public office to the employee of the public office who is the records custodian/manager or otherwise has custody of the records of that office. Further, the public office shall require that employee to acknowledge receipt of a copy of the public records policy. The Corporation did not require its records custodian/manager to acknowledge receipt of a copy of the public records policy. Failure to require the records custodian/manager to acknowledge receipt of a copy of the public records policy could result in failure to meet public records requests in accordance with Ohio law. The Corporation should require the records custodian/manager to provide written evidence of the receipt of the public records policy.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

November 7, 2023



# OHIO AUDITOR OF STATE KEITH FABER



**FAIRFIELD TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION, INC.**

**BUTLER 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 11/21/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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