



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

BASIC AUDIT REPORT

Russia Community Improvement Corporation
Shelby County
P.O. Box 305
Russia, Ohio 45363

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

Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code § 149.43(E)(2)** states, in part, "the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook."

The Corporation provided evidence that a public records policy had been adopted; however, the Corporation was not able to provide evidence of acknowledgement of receipt by the records custodian/manager. Also, the policy was not displayed in a conspicuous place in the public office (the Village of Russia offices).

The Corporation should create a poster that describes its public records policy and place it in a conspicuous location in the public office. The Corporation should also have the public records custodian/manager acknowledge receipt of the public records policy. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the Corporation had not adopted a public records policy.

Current Status of Matters Reported in our Prior Engagement (Continued)

2. **Ohio Rev. Code § 149.43(B)(2)** states, in part, that “a public office also shall have available a copy of its current records retention schedule at a location readily available to the public.”

There was no evidence that a formal records retention schedule had been adopted by the Corporation. Failure to adopt a records retention schedule could lead to Corporation records being destroyed prior to what is allowable by law or against the Board’s wishes.

The Corporation should adopt a formal records retention schedule and make it available to the public. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the Corporation had not adopted a records retention schedule.

3. Our prior engagement identified that the Corporation has been in operation since 1996 but has not obtained tax exempt status in regards to State and Federal taxation. The Corporation’s Articles of Incorporation indicate the organization was established as a tax exempt organization, and the Corporation has operated in that manner from its inception. This matter was not corrected for the years ended December 31, 2022 and 2021.



Keith Faber
Auditor of State
Columbus, Ohio

September 26, 2023

OHIO AUDITOR OF STATE KEITH FABER



RUSSIA COMMUNITY IMPROVEMENT CORPORATION

SHELBY 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 10/10/2023

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