



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Ashtabula County Community Improvement Corporation  
Ashtabula County  
25 West Jefferson Street  
Jefferson, Ohio 44047

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ashtabula County Community Improvement Corporation, Ashtabula County, (the Corporation) for the years ended December 31, 2023 and 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 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, 2023 and 2022.

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

1. We noted the Corporation did not file its annual financial report in a timely manner for the fiscal year ended December 31, 2023. Ohio Rev. Code § 1724.05 requires the Corporation to file annual financial reports with the Auditor of State within 120 days of the fiscal year end. The Corporation's filing for the year ended December 31, 2023 was filed on May 1, 2024 which is after the prescribed date.

### Current Status of Matters Reported in our Prior Engagement

1. We inquired with Corporation management and determined that the Corporation did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). Currently the Corporation follows the Ashtabula County's Public Records Policy, however, we found no formal resolution adopting the policy. This matter was resolved for years ended December 31, 2023 and 2022.
2. We inquired with Corporation management and determined that the Corporation did not have a records retention policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(2). This matter was resolved for years ended December 31, 2023 and 2022.

3. We inquired with Corporation management and determined that the Corporation did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). This matter was resolved for years ended December 31, 2023 and 2022.
4. We inquired with Corporation management and determined that the Corporation did not have a public records policy poster during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). This matter was resolved for years ended December 31, 2023 and 2022.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 28, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**ASHTABULA COUNTY COMMUNITY IMPROVEMENT CORPORATION (ACCIC)**

**ASHTABULA 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 6/11/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)