



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Montgomery County Community Improvement District
Montgomery County
451 West Third Street, 10th Floor
Dayton, Ohio 45422

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Montgomery County Community Improvement District, Montgomery County, (the District) 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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The District'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 Observation

1. **Ohio Rev. Code § 149.43(E)(2)** requires, in part, all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian / manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy. The District failed to provide written acknowledgement documentation that supported the public records custodian / manager receiving the public records policy. The District shall distribute a copy of the public records policy to the records custodian / manager and maintain written acknowledgement of receipts from the records custodian / manager.

Current Status of Matter Reported in our Prior Engagement

2. Our prior audit for the years ended December 31, 2021 and 2020 included an observation that the District did not timely file its annual financial report for the year ended December 31, 2021, and did not include a Management's Discussion and Analysis (MD&A) in either of the annual financial reports for the years ended December 31, 2021 and 2020. The District included a MD&A in, and timely filed, each annual financial report for the years ended December 31, 2023 and 2022.

Keith Faber
Auditor of State
Columbus, Ohio

May 15, 2024

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MONTGOMERY COUNTY COMMUNITY IMPROVEMENT DISTRICT

MONTGOMERY 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 5/28/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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