



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

New Boston Community Improvement Corporation  
Scioto County  
3980 Rhodes Avenue  
New Boston, Ohio 45662

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

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 year ended December 31, 2023.

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 no significant compliance or accounting issues to report.

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

1. In prior year, the Corporation was cited for not complying with Ohio Rev. Code § 149.43(E)(2). This was corrected in 2023.
2. In prior year, the Corporation had misstatements in their financial statements; however, those errors did not occur again in 2023.
3. In prior year, the Corporation had unrecorded assets on their financial statements; however, those assets were transferred back to the Village of New Boston in 2023, so they were correctly omitted this year from the Corporation's financial statements.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

July 22, 2024



# OHIO AUDITOR OF STATE KEITH FABER



**NEW BOSTON COMMUNITY IMPROVEMENT CORPORATION**

**SCIOTO 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 8/6/2024**

65 East State 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)