



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Dublin Community Improvement Corporation
Franklin County
5555 Perimeter Drive
Dublin, Ohio 43017

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Dublin Community Improvement Corporation, Franklin County, (the Corporation) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 Year Observations

1. **Ohio Rev. Code § 1724.05** requires each community improvement corporation to file an annual financial report with the Auditor of State within one hundred twenty days following the last day of the Corporation's fiscal year. We noted the Corporation's annual financial report for the year ended December 31, 2023 was due to be filed on the Auditor of State's Hinkle System by April 29, 2024; however, this report was not filed until May 6, 2024. The Corporation's annual financial report for the year ended December 31, 2024 was properly filed with the Auditor of State before the deadline. Failure to file a complete annual financial report by the established deadline may result in the assessment of penalties against the Corporation. The Corporation should implement procedures to ensure its annual financial report is filed with the Auditor of State by the required deadline.
2. **Ohio Rev. Code § 149.43 (E)(2)** requires public offices to create a poster that describes its public records policy and to 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. We noted the Corporation did not have a public records policy poster during 2023 and 2024. Failure to post the public records policy in a conspicuous location may result in the general public not knowing how to submit public records requests. The Corporation should create a public records policy poster and post it in a conspicuous place.

3. **Ohio Rev. Code § 149.43 (E)(2)** requires the employee of the public office who is the records custodian to acknowledge receipt of the public records policy. We noted the Corporation had two separate records custodians during 2023 and 2024: the first records custodian had acknowledged receipt of the public records policy; however, the second records custodian had not acknowledged receipt of the public records policy until this was brought to the Corporation's attention during this basic audit. Failure to provide the records custodian with the public records policy may result in unfulfilled public records requests. The Corporation should promptly obtain a written acknowledgment from the records custodian indicating they have received the public records policy.



Keith Faber
Auditor of State
Columbus, Ohio

June 12, 2025

OHIO AUDITOR OF STATE KEITH FABER



DUBLIN COMMUNITY IMPROVEMENT CORPORATION

FRANKLIN 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 6/24/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov