



OHIO AUDITOR OF STATE
KEITH FABER



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Cambridge-Guernsey Community Improvement Corporation
Guernsey County
9900 Brick Church Road Suite 2
Cambridge, Ohio 43725

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Cambridge Guernsey Community Improvement Corporation, Guernsey County, Ohio (the Corporation), for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 or accounting issues to report.

Current Year Observations

1. **Ohio Rev Code § 1724.05** states each Community Improvement Corporation shall prepare an annual financial report that conforms to rules prescribed by the Auditor of State pursuant to Ohio Rev Code § 117.20, that is prepared according to generally accepted accounting principles, and that is certified by the Board of Directors of the Corporation or its Treasurer or other Chief Fiscal Officer to the best knowledge and belief of those persons certifying the report. The financial report shall be filed with the Auditor of State within one hundred twenty days following the last day of the Corporation's fiscal year, unless the Auditor of State extends the deadline. The Corporation did not file their 2019 and 2018 annual financial report within one hundred twenty days following the last day of the Corporation's fiscal year. The 2019 annual financial report was not filed until June 23, 2020 and the 2018 annual financial report was not filed until January 2, 2020. The Corporation should file their financial statement report to the HINKLE System prior to the due date.
2. **Ohio Rev. Code § 149.43(E)(2)** states that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. 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.

Current Year Observations (Continued)

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. We noted the Corporation does not have a public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

The Corporation should establish a public records policy to address the Corporation's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals be displayed conspicuously in all branches of the Corporation. In addition, the Corporation should have written evidence that the policy was provided to the records custodian/manager.

3. **Ohio Rev. Code § 149.43(B)(2)** states to facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. We noted the Corporation has not adopted a records retention policy or schedule.

The Corporation should adopt a records retention schedule and maintain a copy at a location readily available to the public.

4. **Ohio Rev. Code § 9.22** states no political subdivision may hold or utilize a debit card account, except for law enforcement purposes. The Corporation has a debit card with a local financial institution in contrast to Ohio Rev. Code § 9.22. The Community Improvement Corporation should consult with their legal counsel on the validity of having a debit card.



Keith Faber
Auditor of State
Columbus, Ohio

October 1, 2020

OHIO AUDITOR OF STATE KEITH FABER



CAMBRIDGE – GUERNSEY COMMUNITY IMPROVEMENT CORPORATION

GUERNSEY 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 10/13/2020

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