



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

City of East Liverpool Community Improvement Corporation
Columbiana County
East Liverpool, Ohio 43920

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of East Liverpool Community Improvement Corporation, Columbiana County, (the Community Improvement Corporation) for the year ended December 31, 2020.

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 Community Improvement Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Community Improvement Corporation's financial statements, transactions or balances for the year ended December 31, 2020.

The Community Improvement 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 or accounting issues to report.

Current Year Observations

1. **Ohio Rev. Code § 117.38** requires each public office to file an annual financial report made in accordance with forms prescribed by the Auditor of State. A Community Improvement Corporation shall file their annual report within one hundred and twenty (120) days after the close of the fiscal year end. The Community Improvement Corporation's fiscal year 2020 report was due April 30, 2021, however, was not filed until May 11, 2021. The Community Improvement Corporation should ensure a complete report is filed on or before the 120 day reporting deadline.
2. **Ohio Rev. Code § 149.43(E)(2)** requires the Community Improvement Corporation to distribute their Public Records Policy to the employee who is the records custodian/manager and have that employee acknowledge receipt of the Public Records Policy. The Community Improvement Corporation failed to obtain written acknowledgement from their public records custodian/manager that the policy has been received. The Community Improvement Corporation shall distribute the Public Records Policy to the records custodian/manager and shall obtain written acknowledgement of receipt from the records custodian/manager.

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

Keith Faber
Auditor of State
Columbus, Ohio

August 24, 2021

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CITY OF EAST LIVERPOOL COMMUNITY IMPROVEMENT CORPORATION

COLUMBIANA 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 9/7/2021

88 East Broad 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