



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Cleveland Heights Community Improvement Corporation
Cuyahoga County
40 Severance Circle
Cleveland Heights, OH 44118

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cleveland Heights Community Improvement Corporation, Cuyahoga County, (the Corporation) for the years ended December 31, 2020 and 2019.

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 years ended December 31, 2020 and 2019.

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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2020 and 2019.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report

Current Year Observations

1. The Corporation did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. The Corporation did not have a public records policy during the engagement period; therefore, the Corporation could not provide it to the records custodian/manager and could not include it in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
3. The Corporation did not have a poster describing public records policy during the engagement period; therefore, it could not be displayed in all the branches of the Corporation as required by Ohio Rev. Code § 149.43(E)(2).

Current Year Observations (Continued)

4. The Corporation did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).



Keith Faber
Auditor of State
Columbus, Ohio

July 13, 2021

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CLEVELAND HEIGHTS COMMUNITY IMPROVEMENT CORPORATION

CUYAHOGA 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 7/27/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov