



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

BASIC AUDIT REPORT

Middletown Moving Forward
Butler County
One Donham Plaza
Middletown, OH 45044

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Middletown Moving Forward Community Improvement Corporation, Butler County, (the MMF) 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 MMF's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the MMF's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The MMF'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.

Current Year Observations

1. The MMF did not have a public records policy during the engagement period as required by Ohio Rev. Code 149.43(E)(2). In addition, the MMF did not have a poster describing their public records policy displayed in all branches of the MMF as required by Ohio Rev. Code 149.43(E)(2).

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

Keith Faber
Auditor of State
Columbus, Ohio
August 24, 2021

OHIO AUDITOR OF STATE KEITH FABER



MIDDLETOWN MOVING FORWARD, INC.

BUTLER 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