



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

St. Clairsville Community Improvement Corporation
Belmont County
100 North Market St.
P.O. Box 537
St. Clairsville, Ohio 43950

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the St. Clairsville Community Improvement Corporation, Belmont County, Ohio (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 § 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 § 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. We noted that the Corporation has not adopted a public records policy or adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43**. The Corporation should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code.

Current Status of Matters Reported in our Prior Engagement

2. **Ohio Rev. Code § 1724.05** requires the Corporation to file their annual financial report with the Auditor of State in the HINKLE system within one hundred twenty days following the last day of the corporation's fiscal year, unless the Auditor of State extends that deadline. Our prior engagement noted the Corporation failed to file their annual financial report within the allotted 120 days for 2018 and 2017. The Corporation filed its 2020 and 2019 annual financial reports on July 27, 2021 and October 23, 2020, respectively. No extension was obtained for 2020 or 2019. The Corporation should submit the Annual Financial Report each year in accordance with the aforementioned requirements.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

November 8, 2021

OHIO AUDITOR OF STATE KEITH FABER



ST. CLAIRSVILLE COMMUNITY IMPROVEMENT CORPORATION

BELMONT 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 11/23/2021

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This report is a matter of public record and is available online at
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