



OHIO AUDITOR OF STATE
KEITH FABER



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FINAL BASIC AUDIT REPORT

Village of Oak Hill Community Improvement Corporation
Jackson County
415 N. Front Street
Oak Hill, Ohio 45656

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Village of Oak Hill Community Improvement Corporation, Jackson County, Ohio (the Corporation), for the years ended May 27, 2021 and December 31, 2020, 2019, 2018, and 2017.

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 May 27, 2021 and December 31, 2020, 2019, 2018, and 2017.

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 § 149.43(B)(2)** provides that the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The Corporation does not have a records retention schedule and therefore could not make it readily available to the public.

Officials should review Ohio Rev. Code § 149.43(B)(2) and Auditor of State Bulletin 2007-014 in order to gain an understanding of what needs to be included in the records retention schedule. The Corporation should adopt and post a records retention schedule.

2. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)**, the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes.

Current Year Observations (Continued)

2. Ohio Rev. Code § 149.43(E)(2) (Continued)

“Commercial” is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Corporation has no formal written policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law.

The Corporation shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Corporation should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Corporation's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

Pursuant to Ohio Rev. Code § 109.43(E)(2), the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

3. Ohio Rev. Code § 1724.05 provides, in part, that the Corporation shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year.

The Corporation prepared financial statements in accordance with standards established by the Auditor of State for governmental entities that are not required to prepare reports in accordance with generally accepted accounting principles. This basis of accounting is similar to the cash receipts and disbursements basis of accounting. The accompanying financial statements and notes omit certain assets, liabilities, deferred inflows/outflows of resources, fund equities/net position, and disclosures that, while presumed material, cannot be determined at this time.

Current Year Observations (Continued)

3. Ohio Rev. Code § 1724.05 (Continued)

The CIC filed the required components for GAAP reporting package for 2017 but did not do so until August 31, 2018. Also, the CIC filed cash basis statements for 2018 on April 24, 2019 which was by the required deadline of April 30, 2019. Further, the CIC filed the Alternative Hinkle Filing Disclosure Report for 2019 and 2020 but did not do so until October 18, 2020 and February 28, 2021, respectively, due by May 29, 2020 and April 30, 2021.

The CIC officially dissolved with the Secretary of State on May 27, 2021.



Keith Faber
Auditor of State
Columbus, Ohio

June 16, 2021

OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF OAK HILL COMMUNITY IMPROVEMENT CORPORATION

JACKSON 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 6/29/2021

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