



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Anna Community Improvement Corporation
Shelby County
P.O. Box 140
Anna, Ohio 45302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Anna Community Improvement Corporation, Shelby County, (the Corporation) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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.

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

Current Year Observations and Current Status of Matters Reported in our Prior Engagement

1. **Ohio Rev. Code Section 149.43(E)(2)** states that "all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. The public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.

The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook."

There was no evidence that a formal public records policy had been adopted by the Corporation.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement
(Continued)**

The Corporation should adopt a public records policy and post it in accordance with the requirements shown above. The Corporation can refer to the model policy on the Attorney General's website. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the Corporation had not adopted a public records policy.

2. **Ohio Rev. Code § 149.43(B)(2)** states, in part, that "a public office also shall have available a copy of its current records retention schedule at a location readily available to the public."

There was no evidence that a formal records retention schedule had been adopted by the Corporation. Failure to adopt a records retention schedule could lead to Corporation records being destroyed prior to what is allowable by law or against the Board's wishes.

The Corporation should adopt a formal records retention schedule and make it available to the public. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the Corporation had not adopted a records retention schedule.

3. Our prior engagement identified that the Corporation has been in operation since 1997 but has not obtained tax exempt status in regards to State and Federal taxation. The Corporation's Articles of Incorporation indicate the organization was established as a tax exempt organization, and the Corporation has operated in that manner from its inception. This matter was not corrected for the years ended December 31, 2022 and 2021.
4. **Ohio Rev. Code § 1724.05** requires community improvement corporations to file annual financial reports with the Auditor of State within 120 days of the fiscal year end. The 2021 annual financial report was filed on August 29, 2022 and the 2022 annual financial report was filed on July 5, 2023. Both annual financial reports were filed after the 120 day filing deadline. The Corporation should implement procedures to assure that the annual financial report is filed prior to the reporting deadline.



Keith Faber
Auditor of State
Columbus, Ohio

October 4, 2023

OHIO AUDITOR OF STATE KEITH FABER



ANNA COMMUNITY IMPROVEMENT CORPORATION

SHELBY 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 10/17/2023

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