



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Moraine Community Improvement Corporation
Montgomery County
4200 Dryden Road
Moraine, Ohio 45439

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Moraine Community Improvement Corporation, Montgomery 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 no significant compliance or accounting issues to report.

Current Status of Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2020 and 2019 included an observation that the Corporation did not have a Public Records Policy or a Records Retention Schedule. The Corporation established a Public Records Policy and a Records Retention Schedule during the years ended December 31, 2022 and 2021.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 12, 2023

OHIO AUDITOR OF STATE KEITH FABER



MORaine COMMUNITY IMPROVEMENT CORPORATION

MONTGOMERY 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 5/25/2023

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