



OHIO AUDITOR OF STATE
KEITH FABER



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New Knoxville Community Improvement Corporation
Auglaize County
101 South Main Street
P.O. Box 246
New Knoxville, Ohio 45871

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the New Knoxville Community Improvement Corporation, Auglaize County, (the CIC) 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 CIC's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The CIC'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.

We obtained written representation from the governing Board that the CIC had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2022 and 2021.

Current Year Observations

1. We noted the CIC did not adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The CIC should properly adopt a public records policy and take all steps regarding the policy required under Ohio Rev. Code § 149.43. Failure to establish and maintain a public records policy may result in records of the CIC not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
2. We noted the CIC did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The CIC should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.

3. We noted that the CIC held one executive session during the audit period in which no purpose or general subject matter was listed in the CIC's minutes. **Ohio Rev. Code § 121.22** provides, in part, that the motion and vote to hold an executive session shall state which one or more of the approved matters listed are the purposes for which the executive session is to be held. Furthermore, the minutes of a regular or special meeting shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized. The CIC should make sure that executive sessions are held in accordance with the applicable statutory requirements and that the CIC's corresponding minutes reflect the proper purpose or general subject matter of discussions in executive sessions authorized by statute. Failure of the CIC to appropriately follow statutory meeting requirements could result in a resolution, rule, or formal action of any kind being declared invalid.

Current Status of Matters Reported in our Prior Engagement

1. Our prior engagement noted that the CIC did not have a public records policy or have a records retention policy/schedule. Ohio Rev. Code Section 149.43 requires the CIC to adopt a public records policy, have a records retention schedule/policy, and other public records requirements. The CIC should establish the required policies and procedures as outlined in the Ohio Rev. Code Section 149.43. This matter was not corrected for the years ended December 31, 2022 and 2021.
2. Our prior engagement noted that the CIC has been in operation since 2004 but has not obtained tax exempt status in regards to State and Federal Taxation. The CIC's articles of incorporation indicate the organization was established as a tax exempt organization, and the CIC has operated in that manner from its inception. This matter was not corrected for the years ended December 31, 2022 and 2021.



Keith Faber
Auditor of State
Columbus, Ohio

May 25, 2023

OHIO AUDITOR OF STATE KEITH FABER



NEW KNOXVILLE COMMUNITY IMPROVEMENT CORPORATION

AUGLAIZE 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 6/8/2023

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