



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Cambridge-Guernsey Community Improvement Corporation
Guernsey County
9900 Brick Church Road, Suite 2
Cambridge, Ohio 43725

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Cambridge-Guernsey Community Improvement Corporation, Guernsey County, (the Corporation) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 issue to report.

Current Year Observations

1. We noted the Corporation's records retention schedule has not been sent to the Guernsey County's and City of Cambridge's records commission for review and approval. Ohio Rev. Code § 149.381 states, in part, when a records commission has approved a schedule of records retention, the records commission shall send that schedule of records retention to the Ohio History Connection for its review. Upon completion of its review, the Ohio History Connection shall forward the schedule of records retention to the auditor of state for the auditor of state's approval or disapproval. The Corporation's records retention schedule should be submitted to the Guernsey County's and City of Cambridge's records commission for approval in accordance with the above Ohio Revised Code.
2. We noted an employee was issued a check for reimbursement in the amount of \$33 in 2022. We noted the supporting documentation only showed the total amount due and not the detail of the bill. Without appropriate documentation, we cannot determine that these funds were being utilized for expenditures which represented proper public purposes of the Corporation. The Corporation should maintain supporting documentation, including detailed invoices, for all Corporation expenditures.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

August 8, 2024

OHIO AUDITOR OF STATE KEITH FABER



CAMBRIDGE-GUERNSEY COMMUNITY IMPROVEMENT CORPORATION

GUERNSEY 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 8/20/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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