



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



## BASIC AUDIT REPORT

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

Monroe Area Community Improvement Corporation  
Butler County  
233 S. Main Street  
Monroe, Ohio 45050

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

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, 2023 and December 31, 2022.

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 Observation

1. **Ohio Rev. Code § 149.43(E)(2)** provides that the Corporation shall adopt a public records policy. The Corporation did not formally adopt a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2) but informally follows the City of Monroe public records policy. The Corporation should adopt a public records policy.

### Current Status of Matter Reported in our Prior Engagement

**Ohio Rev. Code § 149.43(E)(2)** provides that the Corporation shall adopt a public records policy. The Corporation did not formally adopt a public records policy during the engagement period as required by Ohio Rev. Code 149.43(E)(2) but informally follows the City of Monroe public records policy. This will be repeated for current year.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

July 15, 2024



# OHIO AUDITOR OF STATE KEITH FABER



**MONROE AREA COMMUNITY IMPROVEMENT CORPORATION**

**BUTLER 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 7/25/2024**

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](http://www.ohioauditor.gov)