



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

West Licking Development Group Community Improvement Corporation  
Licking County  
6767 Palmer Road  
Etna, Ohio 43046

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the West Licking Development Group Community Improvement Corporation, Licking 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 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 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 Observations

1. The Corporation 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 Corporation should properly adopt a public records policy and take all actions statutorily required by **Ohio Rev. Code § 149.43**. Failure to establish and maintain a public records policy may result in records of the Corporation not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

2. The Corporation did not establish a records retention schedule and did not maintain documentation for fulfilling public records requests received. **Ohio Rev. Code § 149.43(B)** 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. Public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Corporation 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. The Corporation should maintain appropriate documentation of public records requests received and the fulfillment of such request. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
  
3. **Ohio Rev. Code § 1724.05** Each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state pursuant to section 117.20 of the Revised Code, that is prepared according to generally accepted accounting principles, and that is certified by the board of directors of the corporation or its treasurer or other chief fiscal officer to the best knowledge and belief of those persons certifying the report. The financial report shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year, unless the auditor of state extends that deadline. The Corporation's December 31, 2022 annual financial report due by May 1, 2023, was not filed with the Auditor of State until May 29, 2023. The Corporation should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Corporation is unable to meet the deadline, the Corporation should file an extension request through the Auditor of State. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Corporation.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 22, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**WEST LICKING DEVELOPMENT GROUP COMMUNITY IMPROVEMENT CORPORATION**

**LICKING 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 8/1/2024**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)