



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Community Improvement Corporation of City of Van Wert and Van Wert County
Van Wert County
114 West Main St.
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of City of Van Wert and Van Wert County, (the CIC) for the years ended December 31, 2024 and 2023.

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, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended December 31, 2024 and 2023.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

We noted that the CIC did not file 2024 financial information timely. **Ohio Rev. Code § 117.38** requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The filing deadline for the 2024 annual report was April 30, 2025, but the CIC did not file a complete report until August 6, 2025. The CIC should ensure that a complete annual financial report is timely filed with the Auditor of State as required by **Ohio Rev. Code §117.38**.

Current Status of Matters Reported in our Prior Engagement

In addition to the matter reported in 1 above, our prior audit reported noncompliance for the CIC not maintaining written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. Documentation provided by the Fiscal Officer showed proper written documentation was completed during the current engagement period.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

September 9, 2025

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OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF CITY OF VAN WERT AND VAN WERT COUNTY
VAN WERT 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 9/23/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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