



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Community Improvement Corporation of Belmont County  
Belmont County  
133 Woodrow Avenue  
St. Clairsville, Ohio 43950

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

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, 2024 and 2023.

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 issues to report.

### Current Year Observations

1. **Ohio Rev. Code § 1724.05** requires the corporation to file an annual financial report with the auditor of state within 120 days after the last day of the corporation's fiscal year. The Corporation filed its 2023 financial statements on May 5, 2024 in the Hinkle System. The deadline to file financial statements for 2023 was April 29, 2024. The Corporation should file its annual financial report with the Auditor of State utilizing the Hinkle System within 120 days of fiscal year end.
2. **Ohio Rev. Code § 121.22(G)** authorizes a public body to enter into an executive session at a regular or special meeting and requires the minutes to reflect the allowable purpose for entering executive session. We noted one executive session on November 7, 2024, where the Board entered into executive session and only listed "personnel" for the reasoning. The minutes failed to specify which specific personnel matter was to be discussed in the executive session. The Corporation shall ensure that the reason for entering executive session is included in the minutes record.

KEITH FABER  
Ohio Auditor of State

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

September 12, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF BELMONT COUNTY**

**BELMONT 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 9/30/2025**

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