



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Columbus, Ohio 43215  
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## BASIC AUDIT REPORT

Community Improvement Corporation of the City of Girard, Ohio  
Trumbull County  
444 High Street NE  
Warren, Ohio 44482

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 the City of Girard, Ohio, Trumbull County, (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. We noted the Corporation did not file their 2024 annual report timely. Ohio Rev. Code Section 117.38 provides that each public office, other than a state agency, shall file a financial report each year. The report shall be certified by the proper officer or board and filed with the auditor of state within one hundred and twenty days after the close of the fiscal year. The Corporation's 2024 financial report was due April 30, 2025, and was not filed until August 26, 2025.

The Corporation should implement controls to help ensure its financial reports are filed annually in the Hinkle System within the required time period.

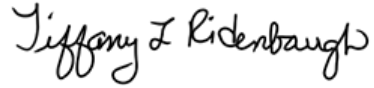
2. The Corporation did not keep accounting ledgers for receipts and disbursements during 2023 and 2024. Maintaining organized account records that support financial transactions is essential in assuring the Corporation's financial statements are not materially misstated and that all disbursements are made for a proper public purpose.

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

3. Our prior year basic audit for the years ended December 31, 2022 and 2021 also reported the same issue as #1 for failure to file the 2022 report timely.

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KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh". The signature is written in a cursive, flowing style.

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

October 28, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF THE CITY OF GIRARD, OHIO**

**TRUMBULL 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 11/13/2025**

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)