



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

Community Improvement Corporation of Massillon
Stark County
The First North Building
50 North Avenue NE, Suite 100
Massillon, Ohio 44646

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 Massillon, Stark County, (the Corporation) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. Ohio Revised Code § 1724.05 requires each community improvement corporation to file its financial report with the Auditor of State within 120 days following the last day of the corporation's fiscal year. The Auditor of State may extend the deadline for filing a financial report. The Corporation filed their fiscal year 2019 and 2018 financial reports with the Auditor of State on July 21, 2020 and July 22, 2020, respectively; however, the fiscal year 2019 and 2018 financial reports were required to be filed with the Auditor of State on May 29, 2020 and April 30, 2019, respectively. The Corporation should implement controls to ensure the timely filing of financial reports with the Auditor of State.

2. Ohio Revised Code § 149.43(B)(2) provides a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Ohio Revised Code § 149.43(E)(2) provides all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. The Corporation has not established a records retention schedule or a public records policy. The Corporation should establish a records retention schedule and a public records policy.



Keith Faber
Auditor of State

Columbus, Ohio

August 31, 2020

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF MASSILLON

STARK 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 9/15/2020

88 East Broad 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