



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Auglaize County Community Improvement Corporation
Auglaize County
209 South Blackhoof Street, RM 102
Wapakoneta, Ohio 45895

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Auglaize County Community Improvement Corporation, Auglaize County, (the Corporation) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issue to report.

Current Year Observation

Ohio Rev. Code § 149.43(E)(2) states, in part, "the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy."

The Corporation could not provide evidence of the public records policy being provided to the Corporation's records custodian. After becoming aware of the requirement as a result of the audit, the Corporation did obtain and provide to evidence of the policy being provided to the records custodian.

Failure by the Corporation to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the Corporation's public records policy.

The Corporation should establish and implement procedures to verify that an acknowledgement form is obtained from the records custodian of the Corporation as evidence that the public records policy has been received. If the Corporation's records custodian changes, the Corporation should determine that this acknowledgement is obtained from the new records custodian.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 6, 2021

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AUGLAIZE COUNTY COMMUNITY IMPROVEMENT CORPORATION

AUGLAIZE 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 4/20/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov