



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Macedonia Community Development Corporation  
Montgomery County  
27 North Gettysburg Avenue  
Dayton, Ohio 45417

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Macedonia Community Development Corporation, Montgomery 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 or accounting issues to report.

## Current Year Observations

1. Ohio Rev. Code § 149.43(E)(2) provides that every public office must have a policy in place for responding to public records requests and requires all public offices take certain actions with regard to their public record policy. For example, public offices must distribute their public records policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the public records policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

Ohio Rev. Code § 149.43(B)(2) states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

The Corporation has no formal written policy or schedule that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law and the improper destruction of public records.

The Corporation should establish a public records policy. The policy should be distributed to the records custodian/manager and the Corporation should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy should be conspicuously displayed in all of the Corporation's branch offices and the public records policy should be included in policy manuals or handbooks if any exist. The Corporation should also adopt a records retention schedule that is made readily available to the public.

2. Ohio Rev. Code § 1724.05 requires Community Development Corporations to file annual financial reports with the Auditor of State within 120 days of the fiscal year end. The 2020 and 2019 annual financial reports were filed on August 17, 2021 and October 8, 2020, respectively, which is after the 120 day filing deadline. The Corporation should implement procedures to verify financial information is filed prior to the reporting deadline.
3. The Corporation did not have a documented disaster recovery plan to follow in the event of a possible interruption in computer service or loss of records. This could result in delays in recovery and a longer than necessary disruption in service. An elaborate plan is not necessary; however, at a minimum, the following should be included in a disaster recovery plan:
  - Arrangements for contingency data processing on compatible hardware and software;
  - Key individuals at the Corporation to be contacted, their phone numbers and their role in the recovery;
  - The location of backup data and source documents; and
  - Procedures for restoring data from backup files.

During 2019, the home of a Corporation volunteer was hit by a tornado. This volunteer maintained Corporation records at her home and the Corporation's records were destroyed. The Corporation should formally document an appropriate disaster recovery plan to verify there is a plan in place should another disaster arise. Several copies of this plan should be kept at an off-site location in the event that the on-site copies are destroyed during a disaster. In addition, the plan should be updated and tested periodically.

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

Our prior audit for the years ended December 31, 2018 and 2017 included exceptions for the 2018 and 2017 annual financial reports not being filed in a timely manner on the Hinkle System in accordance with the criteria above, not having a disaster recovery plan in place, not maintaining adequate documentation to support debit card purchases made during 2018 and 2017 in accordance with Ohio Rev. Code § 149.351(A), and for possessing a debit card in noncompliance with Ohio Rev. Code § 9.22.

During our procedures we noted that the annual financial report and disaster recovery plan issues were not corrected and were therefore included as repeat exceptions applicable to 2020 and 2019 above. We further noted during our procedures that both exceptions related to the use of a debit card and maintenance of supporting documentation were corrected and not included as repeat exceptions applicable to 2020 and 2019 above.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 14, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**MACEDONIA COMMUNITY DEVELOPMENT CORPORATION**

**MONTGOMERY 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 9/28/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)