



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Moraine Community Improvement Corporation
Montgomery County
4200 Dryden Road
Moraine, Ohio 45439

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Moraine Community Improvement 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 compliance or accounting issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43 (E)(2)** states, in part, all public offices, "shall adopt a public records policy for responding to public records requests."

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

The Corporation did not have a formally adopted public records policy or records retention schedule.

Failure to formally adopt a public records policy and records retention schedule could result in the Corporation not responding to public records requests and maintaining records in accordance with the Ohio Revised Code.

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

Keith Faber
Auditor of State
Columbus, Ohio

February 18, 2021

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MORaine COMMUNITY IMPROVEMENT 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 3/25/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov