



OHIO AUDITOR OF STATE
KEITH FABER



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Route 534 Corridor Community Improvement Corporation
Ashtabula County
44 North Forest Street
Geneva, Ohio 44041

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Route 534 Corridor Community Improvement Corporation, Ashtabula County, (the Corporation) for the period January 1, 2019 – September 25, 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 period January 1, 2019 – September 25, 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.

The Corporation was formally dissolved on September 25, 2019, however, based on the results of our procedures, we found the following significant compliance issues to report.

Current Year Observations

1. We inquired with Corporation management and determined that the Corporation did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). The Corporation followed the City of Geneva's Public Records Policy; however, we found no formal resolution adopting the policy.
2. We inquired with Corporation management and determined that the Corporation did not have a records retention policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(2).
3. We inquired with Corporation management and determined that the Corporation did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
4. We inquired with Corporation management and determined that the Corporation did not have a public records policy poster during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).

5. We inquired with Corporation management and determined that the Corporation did not have a public records policy during the engagement period; therefore, it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).



Keith Faber
Auditor of State
Columbus, Ohio

February 5, 2021

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ROUTE 534 CORRIDOR COMMUNITY IMPROVEMENT CORPORATION

ASHTABULA 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 2/18/2021

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