



OHIO AUDITOR OF STATE
KEITH FABER



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The Perry County Community Improvement Corporation
Perry County
110 North Main Street
New Lexington, Ohio 43764

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of The Perry County Community Improvement Corporation, Perry County, Ohio (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 § 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 § 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. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c), the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. 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; 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. In addition, the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices.

Current Year Observations (Continued)

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

Ohio Rev. Code § 121.22(C) states that all meetings of any public body are declared to be public meetings open to the public at all times. A member of a public body shall be present in person at a meeting open to the public to be considered present or to vote at the meeting and for purposes of determining whether a quorum is present at the meeting. Additionally, the minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection.

We noted the Corporation did not have public records policy or records retention schedule. Additionally, we noted the minutes for one meeting out of four held during the audit period could not be provided upon request.

2. **Ohio Rev. Code § 1724.05** requires each community improvement corporation to file an annual financial report with the Auditor of State within one hundred twenty days following the last day of the corporation's fiscal year, unless the Auditor of State extends that deadline.

The Corporation's annual financial report was not filed within the allotted timeframe for the years ended December 31, 2020 and 2019. The Corporation filed the 2020 annual report on July 13, 2021 and the 2019 annual report on September 17, 2020.

Failure to file within ninety days of the prescribed timeframe can result in the Auditor of State certifying the Corporation to the Office of the Secretary of State which may then result in the cancellation of the Corporation's articles of incorporation. This is a repeat from the prior basic audit.

3. During 2019 and 2020, we noted that the Corporation did not maintain a general ledger of receipts and disbursements for the years ended December 31, 2020 and 2019. Although the activity of the Corporation was very limited during the period, the Corporation's Treasurer should maintain a detailed general ledger of receipts and disbursements and ensure balances reconcile to the bank on a regular basis. This is a repeat from the prior basic audit.



Keith Faber
Auditor of State
Columbus, Ohio

October 14, 2021

OHIO AUDITOR OF STATE KEITH FABER



THE PERRY COUNTY COMMUNITY IMPROVEMENT CORPORATION

PERRY 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 11/4/2021

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