



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Beachwood Community Improvement Corporation
Cuyahoga County
25325 Fairmount Boulevard
Beachwood, Ohio 44122

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Beachwood Community Improvement Corporation, Cuyahoga County, (the Corporation) for the period April 20, 2020 to December 31, 2021.

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 April 20, 2020 to December 31, 2021.

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 issue to report.

Current Year Observation

The Corporation did not file its financial reports for fiscal year 2021 and 2020 on the Auditor of State HINKLE System until June 6, 2022 and May 27, 2021, respectively, which was beyond the prescribed deadline. Ohio Rev. Code § 1724.05 requires community improvement corporations file a complete financial report within 120 days after the close of the fiscal year and Auditor of State Bulletin 2015-007 allows entities with little to no activity to file the Alternative HINKLE System Financial Statement/Disclosure Report.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 7, 2022

OHIO AUDITOR OF STATE KEITH FABER



**BEACHWOOD COMMUNITY IMPROVEMENT CORPORATION
CUYAHOGA 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 7/19/2022

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