



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of Tuscarawas County
Tuscarawas County
339 Oxford Street
Dover, Ohio 44622

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Tuscarawas County, Tuscarawas County, Ohio (the CIC) for the years ended October 31, 2021 and 2020 and the period ended December 31, 2021.

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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended October 31, 2021 and 2020 and the period ended December 31, 2021.

The CIC'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)** 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; 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.

The CIC had neither obtained written acknowledgement of the records custodian/manager, nor displayed a poster describing the public records policy within the office location. This could result in records requests not being fulfilled in accordance with Ohio law.

The CIC shall distribute the public records policy to the records custodian/manager and the CIC should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the CIC's branch offices and the public records policy must be included in policy manuals or handbooks if any exist.

2. Financial statement information reported in the Hinkle system should properly reflect the activity recorded in the CIC's accounting system. The CIC's accounting system (Quickbooks) did not properly roll forward financial information when the CIC's fiscal year end date was updated from October 31, 2021 to December 31, 2021, resulting in a \$60 difference in the CIC's First Federal Community Bank Checking and Sales Tax Payable line items. The error was identified and addressed by the Treasurer in early 2022, but the Hinkle Report was not updated accordingly.

The CIC should review the accounting ledgers for accuracy prior to submitting the Hinkle Report. If corrections to the Hinkle Report are required, the CIC should resubmit their annual financial report through the Hinkle system accordingly.

Current Status of Matters Reported in our Prior Engagement

The Community Improvement Corporation of Tuscarawas County (the CIC) owned the mineral rights to six parcels in Tuscarawas County (County). The CIC owned the land to three parcels and did not own the land for the remaining three parcels. For the three parcels where the CIC owns the mineral rights and not the land, the CIC was required to report the value of the mineral rights as an intangible asset on the financial statements. However, the CIC elected to omit a value for the mineral rights. For the remaining three parcels that the CIC owned and for which it maintained the mineral rights, no additional valuation was required due to the CIC's ownership of the land.

The CIC should hire a specialist to determine what value, if any, the mineral rights have for the three parcels to which the CIC maintains only mineral rights. The CIC should maintain that documentation and report the value of the mineral rights as an intangible asset on their financial statements. This will help ensure the financial statements are presented fairly.



Keith Faber
Auditor of State
Columbus, Ohio

September 2, 2022

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF TUSCARAWAS COUNTY

TUSCARAWAS 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 9/15/2022

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This report is a matter of public record and is available online at
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