



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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City of Amherst Community Improvement Corporation
Lorain County
480 Park Avenue
Amherst, Ohio 44001

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

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, 2021 and 2020.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. The prior Basic Audit noted that the Corporation did not file their 2019 annual report until June 16, 2020. We noted that the District timely filed their 2021 and 2020 financial reports on the Hinkle system.
2. The Corporation did not have a formal public records policy or have a records retention schedule during the prior engagement period. We noted the Corporation formally adopted the City of Amherst's public records policy and records retention schedule during the audit period.

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

Keith Faber
Auditor of State
Columbus, Ohio

November 15, 2022

OHIO AUDITOR OF STATE KEITH FABER



CITY OF AMHERST COMMUNITY IMPROVEMENT CORPORATION

LORAIN 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 11/29/2022

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