



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Crestline Community Improvement Corporation  
Crawford County  
Crestline, Ohio 44827

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Crestline Community Improvement Corporation, Crawford County, (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 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, 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 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 significant compliance or accounting issues to report.

### Current Year Observations

1. We noted the Corporation did not adopt a public records policy. This is contrary to the requirements described in Ohio Rev. Code § 149.43(E)(2). **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code.
2. We noted the Corporation did not adopt a records retention schedule. This is contrary to the requirements described in Ohio Rev. Code § 149.43(B)(2). **Ohio Rev. Code § 149.43(B)(2)** requires "a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying." The statute further requires a public office to have available a copy of its current records retention schedule at a location readily available to the public.
3. **Ohio Rev. Code § 1724.05** requires community improvement corporations to file annual financial reports 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 Auditor of State extended the 2019 filing deadline to May 29, 2020; however, the Corporation did not file its 2019 report until September 9, 2020. The 2020 report filing deadline was April 30, 2021; however, the Corporation did not file its 2020 report until August, 17 2021.

4. During 2020 and 2019, the Corporation did not maintain minutes that were able to reflect the actions the Board took during its meetings. This is contrary to the requirements described in Ohio Rev. Code § 121.22(C). **Ohio Rev. Code § 121.22(C)** states 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. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (I) of this section.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 17, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**CRESTLINE COMMUNITY IMPROVEMENT CORPORATION**

**CRAWFORD 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 1/18/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)