



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Community Improvement Corporation of Columbiana County  
Columbiana County  
130 West Maple Street  
Lisbon, Ohio 44432

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Columbiana County, Columbiana County, (the CIC) for the years ended December 31, 2022 and 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 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 December 31, 2022 and 2021.

The CIC'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.

We obtained written representation from the Governing Board that the CIC had no revenue or expense activity during the years ended December 31, 2022 and 2021.

Based on the results of our public records procedures, we found the following significant compliance issue to report.

### Current Year Observation

1. **Ohio Rev. Code § 149.43(E)(2)** requires the CIC to include the public records policy in their policy manual, distribute the policy to the employee who is the records custodian/manager and have that employee acknowledge receipt of the policy, and create and display a poster describing the public records policy in a conspicuous place in the public office and in all locations where the public office has branch offices. Although the CIC has adopted a formal written public records policy, the policy was not included in the CIC's policy manual, no records custodian/manager was named, nor was the policy displayed in the public office. The CIC should include the policy in their policy manual, appoint a records custodian/manager and obtain a written acknowledgement of receipt from the records custodian/manager, and display the policy in the CIC's office.

**Current Status of Matters Reported in our Prior Engagement**

2. In addition to the Public Records Policy in item 1 above, our prior audit for the years ended December 31, 2020 and 2019 included a comment for the CIC to have a records retention schedule available to the public. The CIC established a records retention schedule on March 15, 2022.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 25, 2023

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**COMMUNITY IMPROVEMENT CORPORATION OF COLUMBIANA COUNTY**

**COLUMBIANA 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 6/13/2023**

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