



**COMMUNITY IMPROVEMENT CORPORATION OF HUBER HEIGHTS  
MONTGOMERY COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2022 - 2021**



# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Community Improvement Corporation of Huber Heights  
Montgomery County  
7801 North Dixie Drive  
Dayton, Ohio 45414

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 Huber Heights, Montgomery County, (the Corporation) 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 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, 2022 and 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 significant compliance issues to report.

### Current Year Observations

1. **Ohio Rev. Code § 149.43 (E)(2)** states, in part, all public offices, "shall adopt a public records policy for responding to public records requests."

**Ohio Rev. Code § 149.43 (B)(2)** states, in part, "a public office shall have available a copy of its current records retention schedule at a location readily available to the public."

The Corporation did not have a formally adopted public records policy or records retention schedule.

Failure to formally adopt a public records policy and records retention schedule could result in the Corporation not responding to public records requests and maintaining records in accordance with the Ohio Revised Code.

2. **Ohio Rev. Code § 1724.05** requires Community Improvement Corporations to file annual financial reports with the Auditor of State within 120 days of the fiscal year end. The 2021 annual financial report was filed on May 17, 2022, which is after the 120-day filing deadline. The Corporation should implement procedures to verify financial information is filed prior to the reporting deadline.

### Current Status of the Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2020 and 2019 included an observation that the Corporation did not have a Public Records Policy or a Records Retention Schedule. The Corporation did not establish a Public Records Policy or a Records Retention Schedule during the years ended December 31, 2022 and 2021. This has been included above as Current Year Observation #1.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

June 21, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF HUBER HEIGHTS**

**MONTGOMERY 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 7/6/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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