



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Forest Community Improvement Corporation
Hardin County
118 E. Lima Street
P.O. Box 39
Forest, OH 45843

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Forest Community Improvement Corporation, Hardin 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. We noted that the Corporation did not have a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The Treasurer created a records retention schedule during 2021, however, the Board has not approved this schedule. The lack of a records retention schedule could result in the Corporation maintaining unnecessary records or the premature disposal of records. The Board should review and adopt this schedule or prepare and adopt a difference schedule.
2. We noted that the Corporation did not have a public records policy. **Ohio Rev. Code § 149.43(E)(2)** states, in part, that all public offices shall 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. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The Treasurer created a public records policy during 2021, however, the Board has not approved this policy. The Board should either review and adopt this policy or prepare and adopt a different policy.

Current Status of Matters Reported in our Prior Engagement

Our prior audit also reported the matters reported above.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State
Columbus, Ohio

July 25, 2023

OHIO AUDITOR OF STATE KEITH FABER



FOREST COMMUNITY IMPROVEMENT CORPORATION

HARDIN 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 8/8/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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