





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

West Carrollton Community Improvement Corporation  
Montgomery County  
300 East Central Avenue  
West Carrollton, Ohio 45449

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the West Carrollton Community Improvement Corporation, 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 or accounting 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."

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

Failure to formally adopt a public records policy could result in the Corporation not responding to public records requests 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 2022 and 2021 annual financial reports were filed on August 1, 2023 and May 12, 2022 and, respectively, which are each 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 Matters Reported in our Prior Engagement

1. 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 established a Records Retention Schedule during the years ended December 31, 2022 and 2021 but did not establish a Public Records Policy during the years ended December 31, 2022 and 2021. This has been included above as Current Year Observation #1.

2. Our prior audit for the years ended December 31, 2020 and 2019 included an observation that the Corporation did not publicly advertise the time and place of all regularly scheduled meetings. The Corporation publicly advertised the time and place of all regularly scheduled meetings with news media for the years ended December 31, 2022 and 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 8, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**WEST CARROLLTON COMMUNITY IMPROVEMENT CORPORATION**

**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 9/21/2023**

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