



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Fairfield Township Community Improvement Corporation
Butler County
6032 Morris Road
Fairfield Township, OH 45011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairfield Township Community Improvement Corporation, (the Corporation) for the year ended December 31, 2023.

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 Council'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 year ended December 31, 2023.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

Ohio Rev. Code § 149.43(E)(2) provides that every public office shall distribute the public records policy adopted by the public office to the employee of the public office who is the records custodian/manager or otherwise has custody of the record. The Corporation did not require its records custodian/manager to acknowledge receipt of a copy of the public records policy. Failure to require the records custodian/manager to acknowledge receipt of a copy of the public records policy could result in failure to meet public records requests in accordance with Ohio law. The Corporation should require the records custodian/manager to provide written evidence of the receipt of the public records policy. This has been corrected for the current engagement.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 7, 2024

OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION, INC.

BUTLER 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 8/20/2024

65 East State 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