



OHIO AUDITOR OF STATE  
**KEITH FABER**







## 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 § 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, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The CIC's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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, 2024 and 2023.

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)** 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. This is a repeat comment from the prior year engagement.

Community Improvement Corporation of Columbiana County  
Columbiana County  
Basic Audit Report  
Page 2

KEITH FABER  
Ohio Auditor of State

*Tiffany L Ridenbaugh*

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

September 25, 2025

# OHIO AUDITOR OF STATE KEITH FABER



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 10/14/2025

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](http://www.ohioauditor.gov)