



OHIO AUDITOR OF STATE
KEITH FABER



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The City of Canfield Community Improvement Corporation
Mahoning County
104 Lisbon Street
Canfield, Ohio 44406

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the City of Canfield Community Improvement Corporation, Mahoning 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 cash, assets, liabilities, revenues or expenses during the years ended December 31, 2024 and 2023.

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(B)(2) states, in part, that "a public office also shall have available a copy of its current records retention schedule at a location readily available to the public." There was no evidence that a formal records retention schedule had been adopted by the CIC during our audit period.
2. Ohio Rev. Code Section § 149.43(E)(2) states that "all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. There was no evidence that a formal public records policy had been adopted by the CIC during our audit period.
3. The CIC should keep an "active" status with the Secretary of State to continue to operate as a CIC. Per our review of the Secretary of State's database (SoS Database), the City of Canfield CIC is listed as Canceled.

Current Status of Matters Reported in our Prior Engagement

1. Items 1 and 2 were also reported in the prior audit for the years ended December 31, 2022 and 2021.



Keith Faber
Auditor of State
Columbus, Ohio

June 9, 2025

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THE CITY OF CANFIELD COMMUNITY IMPROVEMENT CORPORATION

MAHONING 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 6/24/2025

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This report is a matter of public record and is available online at
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