



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation of Mahoning County  
Mahoning County  
11 Central Square, Suite 1600  
Youngstown, Ohio 44503

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Mahoning County, Mahoning County, (the CIC) for the years ended December 31, 2019 and 2018.

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 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, 2019 and 2018.

The CIC'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) requires the District to have a public records policy. The District did not create a public records policy for the periods covered in this audit. Without a Public Records Policy, the District does not have any guidance to follow if a public records request is made.
2. Ohio Rev. Code 149.43(B)(2) requires the District to have a records retention policy and make it readily available to the public. The District did not create a records retention policy for the periods covered in this audit. Without a Records Retention Policy, the District does not have any guidance to follow in regards to maintaining records.

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

Keith Faber  
Auditor of State

Columbus, Ohio

October 8, 2020

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**COMMUNITY IMPROVEMENT CORPORATION OF MAHONING**

**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 10/20/2020**

88 East Broad 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)