



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Community Improvement Corporation of New Bremen  
Auglaize County  
PO Box 27  
New Bremen, Ohio 45869

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 New Bremen, Auglaize County, (the CIC) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. We noted that the CIC did not have a public records policy, attend public records training, or have a records retention policy / schedule. Ohio Rev. Code § 149.43 requires the CIC to maintain a public records policy, attend public records training, maintain a records retention schedule, and other public records requirements. The CIC should establish the required policies and procedures as outlined in the Ohio Rev. Code § 149.43.
2. The CIC has a credit card policy; however, it has not been formally approved by the Board. In accordance with Ohio Rev. Code § 9.21, the CIC should formally approve a credit card policy as they have a credit card. In addition, we noted the February 2019 VISA statement included a finance charge due to account not being paid in full. The CIC should fully pay all credit cards timely to avoid finance charges.
3. We noted the CIC had executive sessions at their public meetings but no purpose was given. Ohio Rev. Code § 121.22(G) requires executive sessions to include a purpose for the executive session. The CIC should note all the reasons for executive session in accordance with Ohio Rev. Code § 121.22(G).

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 20, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF NEW BREMEN, OHIO**

**AUGLAIZE 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 6/3/2021**

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)