



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154
6000 Frank Ave. NW
North Canton, OH 44720
EastRegion@ohioauditor.gov
(800) 443-9272

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 Section 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, 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.

We obtained written representation from the Governing Board that the CIC had no revenue or expense activity during the years ended December 31, 2020 and 2019.

Based on the results of our public records procedures, we found the following significant compliance issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(2)** requires the CIC to have a public records policy, distribute their Public Records Policy to the employee who is the records custodian/manager and have that employee acknowledge receipt of the Public Records Policy, and create and display in a conspicuous place in the public office and all in all locations where the public office has branch offices a poster describing the public records policy. The CIC has no formal written policy that would demonstrate compliance with the Ohio Revised Code. The CIC shall establish a public records policy, distribute it to the records custodian/manager and should have a written acknowledgement of receipt from the records custodian/manager, and display the policy in the CIC's office.

2. **Ohio Rev. Code §149.43(B)(2)** requires the CIC to have a copy of its current records retention schedule at a location readily available to the public. The CIC has not created a records retention schedule. The CIC should adopt a records retention schedule and make it readily available to the public.



Keith Faber
Auditor of State
Columbus, Ohio

July 19, 2021

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 8/3/2021

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