



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

Dunkirk Community Improvement Corporation
Hardin County
201 North Main Street
Dunkirk, OH 45836

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Dunkirk Community Improvement Corporation, Hardin County (the Corporation) 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 Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Corporation'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 one significant compliance issue to report.

Current Year Observations

- Ohio Rev. Code § 149.43(B)(2)** requires "a public office to have available a copy of its current records retention schedule at a location readily available to the public." The Corporation did not have a records retention schedule. The Corporation should adopt a records retention schedule and post it in a location that is available to the public
- Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The Corporation did not have a public records policy. A public records policy should be adopted and displayed as required by this Code Section.
- Ohio Rev. Code § 1724.05**, requires, in part, that each community improvement corporation shall prepare annual financial reports that are prepared according to generally accepted accounting principles (GAAP). The financial statements shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year, unless the auditor of state extends the deadline.

Current Year Observations (Continued)

The Corporation completed an initial filing on May 17, 2020 for 2019, however, this filing did not include the financial statements and notes to the financial statements. A corrected filing was done on April 29, 2021 which was after the due date of May 29, 2020. In addition, while the annual financial reports were presented in a GAAP format, the notes to the financial statements indicated the financial statements were prepared on the cash basis.

A procedure(s) and/or control(s), such as but not limited to a review of the uploaded filing, should be implemented to help ensure that the annual financial report filing includes complete and accurate financial statements and notes to the financial statements.

Current Status of Matter Reported in our Prior Engagement

Our prior audit also included the Matter reported above as Observation 3.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2021

OHIO AUDITOR OF STATE KEITH FABER



DUNKIRK COMMUNITY IMPROVEMENT CORPORATION

HARDIN 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 7/13/2021

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