



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Arcanum Area Community Improvement Corporation
Darke County
Greenville, Ohio 45331

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Arcanum Area Community Improvement Corporation, Darke County, (the Corporation) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted the Corporation did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Corporation should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
2. The Corporation did not have its Public Records Policy displayed in the Corporation's office. **Ohio Rev. Code §149.43(E)(2)** requires that a public office must also create and post in a conspicuous place in the public office and in all locations where the public office has branch offices a poster describing its public records policy. The Corporation should create a poster describing its Public Records Policy and display/post it in a conspicuous place in the public office and in all locations where the Corporation has branch offices. Failure to do so could result in the violation of Sunshine Laws.

Current Status of Matters Reported in our Prior Engagement

1. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted the Corporation did not have a records retention schedule/policy as required by Ohio Rev. Code § 149.43(B)(2). This issue will be repeated as observation #1 above for the years ended December 31, 2022 and 2021.
2. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted the Corporation did not have a public records policy and therefore could not have a poster describing its public records policy on display in all branches of the Corporation as required by Ohio Rev. Code § 149.43(E)(2). As the Corporation now has a Public Records Policy but no corresponding poster properly displayed/posted, this issue will be noted in observation #2 above for the years ended December 31, 2022 and 2021.
3. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted the Corporation did not have a public records policy and therefore could not provide it to the records custodian or include it in a policy manual as required by Ohio Rev. Code § 149.43(E)(2). These issues will not be repeated for the years ended December 31, 2022 and 2021.



Keith Faber
Auditor of State
Columbus, Ohio

May 31, 2023

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ARCANUM AREA COMMUNITY IMPROVEMENT CORPORATION, INC.

DARKE 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 6/13/2023

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