



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

City of East Liverpool Community Improvement Corporation  
Columbiana County  
126 West 6<sup>th</sup> Street  
East Liverpool, Ohio 43920

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of East Liverpool Community Improvement Corporation, Columbiana County, (the CIC) for the year ended December 31, 2022.

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 year ended December 31, 2022.

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 Observation

1. **Ohio Rev. Code § 149.43(E)(2)** requires the Community Improvement Corporation (CIC) to 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. The CIC failed to obtain written acknowledgement from their public records custodian/manager that the policy has been received. The CIC shall distribute the Public Records Policy to the records custodian/manager and shall obtain written acknowledgement of receipt from the records custodian/manager.

**Current Status of Matters Reported in our Prior Engagement**

2. In addition to the lack of written acknowledgment from the records custodian/manager receipt of the Public Records Policy in item 1 above, our prior audit for the year ended December 31, 2021, reported noncompliance with Ohio Rev. Code § 117.38 for not filing an annual financial report by the required deadline. The CIC filed the 2022 report timely.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 25, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF EAST LIVERPOOL COMMUNITY IMPROVEMENT CORPORATION**

**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 6/13/2023**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)