



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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Fairfax Community Improvement Corporation
Hamilton County
5903 Hawthorne Street
Fairfax, Ohio 45227

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairfax Community Improvement Corporation, Hamilton 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.

Current Year Observations

1. CIC Operating Under Cancelled Articles

Ohio Rev. Code § 1702.57 in part states, "No person shall exercise or attempt to exercise any rights, privileges, immunities, powers, franchises, or authority under the articles of a domestic corporation after such articles have been canceled or after such corporation has been dissolved or after the period of existence of the corporation specified in its articles has expired."

According to the Ohio Secretary of State's website, the Corporation's articles of incorporation were cancelled effective June 1, 2022 due to a failure to file a Statement of Continued Existence. The Corporation has continued to operate without legal authority since the date of cancellation.

If the Corporation intends to continue operating, the Corporation should contact the Secretary of State to have its articles of incorporation reinstated. If the Corporation intends to dissolve, the Corporation should take appropriate action with the Secretary of State and notify the Auditor of State.

Current Status of Matters Reported in our Prior Engagement

1. During the prior engagement, we noted the Corporation did not adopt the Public Record Policy and Record Retention Schedule. This matter was corrected for the years ended December 31, 2022 and 2021.
2. During the prior engagement, we noted the Corporation failed to record on-behalf-of payments in its financial statements and accounting system. This matter was corrected for the years ended December 31, 2022 and 2020.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

July 17, 2023

OHIO AUDITOR OF STATE KEITH FABER



THE FAIRFAX COMMUNITY IMPROVEMENT CORPORATION

HAMILTON 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 7/27/2023

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