



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Jackson Township Community Improvement Corporation
Stark County
5735 Wales Avenue
Massillon, Ohio 44646

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jackson Township Community Improvement Corporation, Stark 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. **Ohio Rev. Code § 1724.05** provided, in part, that the Corporation shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the Corporation's fiscal year. The Corporation did not file its financial report for 2021 until June 22, 2022 which was after the required date of May 2, 2022.

The Corporation should implement controls to help ensure its financial reports are filed annually in the Hinkle System within the required time period.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the non-compliance matter reported in item 1 above, our prior audit for the years ended December 31, 2020 and 2019 included non-compliance with having a public records policy and records retention schedule which was fully corrected.



Keith Faber
Auditor of State
Columbus, Ohio

May 12, 2023

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JACKSON TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

STARK 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 5/25/2023

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