



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Minster Community Improvement Corporation  
Auglaize County  
5 West Fourth Street  
PO Box 1  
Minster, Ohio 45865

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

We obtained written representation from the governing Board that the CIC had no revenue or expense activity during the years ended December 31, 2022 and 2021.

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 CIC did not formally adopt a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. Although the CIC follows the Village's policy, the CIC has not formally adopted such policies as its own. The CIC should properly adopt a public records policy and take all steps regarding the policy required under Ohio Rev. Code § 149.43. Failure to establish and maintain a public records policy may result in records of the CIC not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

2. We noted the CIC did not have a formally 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. Although the CIC follows the Village's records retention schedule/policy, the CIC has not formally approved/adopted such as its own. The CIC 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.

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

1. Our prior engagement identified that the CIC had been in operation since 1980 but had not obtained tax exempt status in regards to federal taxation. We are aware that there were no revenues received by the CIC during the period, but if there is a contribution in the future, the CIC could be subject to federal taxation on those revenues if tax exempt status is not obtained. Similarly, donors cannot make tax-deductible contributions unless the CIC has a tax exemption. This issue has not been corrected for years ended December 31, 2022 and 2021.
2. **Ohio Rev. Code § 149.43** requires the CIC to properly adopt and establish a public records policy and a records retention schedule/policy as well as comply with other public records requirements. We noted that the CIC did not have a public records policy or have a records retention schedule that was formally adopted by the Board. The CIC should establish the required policies and procedures as outlined in the Ohio Rev. Code § 149.43. This issue has not been corrected and has been repeated above.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 26, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**MINSTER COMMUNITY IMPROVEMENT CORPORATION**

**AUGLAIZE 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 6/8/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)