



**OAKWOOD COMMUNITY IMPROVEMENT CORPORATION
MONTGOMERY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022 - 2021

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Oakwood Community Improvement Corporation
Montgomery County
30 Park Avenue
Oakwood, Ohio 45419

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

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2022 and 2021.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of the Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2020 and 2019 included an observation that the Corporation did not have a Public Records Policy or a Records Retention Schedule. The Corporation established a Public Records Policy and a Records Retention Schedule during the years ended December 31, 2022 and 2021.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 20, 2023

OHIO AUDITOR OF STATE KEITH FABER



OAKWOOD COMMUNITY IMPROVEMENT CORPORATION

MONTGOMERY 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 5/16/2023

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