



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Prairie Township Community Improvement Corporation  
Franklin County  
Columbus, Ohio 43228

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Prairie Township Community Improvement Corporation, Franklin 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. We noted that although the Corporation follows Prairie Township's Public Records Policy, the Corporation did not formally adopt such a policy as their own or adopt their own 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. The Corporation should properly adopt a public records policy and take all actions statutorily required by Ohio Rev. Code § 149.43 regarding it. Failure to establish and maintain a public records policy may result in records of the Corporation not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
2. We noted that although the Corporation follows Prairie Township's records retention schedule/policy, the Corporation did not formally establish and adopt/approve such a records retention schedule/policy as their own or establish and adopt/approve their own 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. The Corporation 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.

3. The District did not accurately prepare a bank reconciliation for December 31, 2022. We noted an outstanding check of \$4,500 not properly recorded on the December 2022 bank reconciliation. This omission caused a variance of the same amount, with the Corporations Accounting Records.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The fiscal officer/daily operations should ensure bank to book reconciliations include all reconciling items to ensure completeness and accuracy.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 20, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**PRAIRIE TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION**

**FRANKLIN 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 11/9/2023**

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