



OHIO AUDITOR OF STATE
KEITH FABER





BASIC AUDIT REPORT

Blendon Township Community Improvement Corporation
Franklin County
6350 S. Hempstead Road
Westerville, Ohio 43081

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Blendon 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. Maintaining organized documentation and support for financial transactions is essential in assuring the Corporation's financial statements are not materially misstated and that all expenditures are made for a proper public purpose. Additionally, **Ohio Rev. Code § 149.351** requires all records that are the property of the public office shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under **Ohio Rev. Code §§149.38 through 149.42**. The Corporation was missing supporting documentation for two expenditures in 2021. Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud, result in financial statement misstatements, and expenditures that are not for a proper public purpose.
2. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Corporation did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2022 until March 11, 2024. The due date for the Corporation to file their annual financial report was March 1, 2023.

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3. We noted the Corporation did not have a public records policy in accordance with **Ohio Rev. Code § 149.43(E) (2)**. Adoption of a public records policy will set the guidelines for public records for the Corporation. The Corporation should adopt a public records policy in accordance with the aforementioned Ohio Revised Code. The Corporation should also designate a records custodian and provide the records custodian with copy of the public records policy and obtain written acknowledgement that the records custodian has been provided the policy. The Corporation should also display a poster describing its public records policy displayed conspicuously in all branches of the Corporation.
4. We noted the Corporation did not have a records retention policy as required by **Ohio Rev. Code § 149.43(B) (2)**. Adoption of a records retention policy will establish guidelines for the retention and disposal of public records. The Corporation should adopt a records retention policy as required by the Ohio Revised Code.
5. Monthly bank to book reconciliations were not prepared for 2022 or 2021, however the Corporation had minimal activity during the audit period and relied on the bank statements for reviewing all financial activity. Failure to prepare formal bank reconciliations monthly increases the possibility that the Corporation will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.
6. We noted the Corporation code of regulations states an “annual meeting shall be held at such time and place as the Board of Trustees may determine; provided there shall be no more than fourteen (14) months between annual meetings. Written notice of such meeting stating the date, time and place of such meeting shall be sent to each Member, at the last address shown on the Corporation’s records, at least 15 days before the date of the meeting, or as provided by Ohio law.” The Corporation did not provide support showing they held an annual meeting as required.



Keith Faber
Auditor of State
Columbus, Ohio

December 30, 2024

OHIO AUDITOR OF STATE KEITH FABER



BLENDON 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 1/21/2025

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This report is a matter of public record and is available online at
www.ohioauditor.gov