



OHIO AUDITOR OF STATE
KEITH FABER





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Downtown Wilmington Community Improvement Corporation
Clinton County
Wilmington, Ohio 45177

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Downtown Wilmington Community Improvement Corporation, Clinton County, (the Corporation) for the years ended December 31, 2019 and 2018

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, 2019 and 2018.

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 §149.43(E)(2)** states, in part, that all public offices shall adopt a public records policy in compliance with this section for responding to public records requests, and that the public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet website.

Ohio Rev. Code §149.43(B)(2) also requires a records retention schedule to be adopted and that a copy of the schedule to be readily available to the public.

The Corporation does not have a Public Records Policy or a Records Retention Schedule in place. Failure to adopt these policies and post a proper public records policy reduces the Corporation's transparency and increases the risk of violations. The Corporation should adopt a public records and records retention policy.

2. **Ohio Revised Code § 121.22(F)** states, in part, that every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings, and the time, place and purpose of all special and emergency meetings.

The Corporation does not have an established method to notify the public as to the time and place of all of their scheduled meetings. Lack of communication concerning meeting times and dates deprives the public of the opportunity to attend meetings and monitor or express concerns about the Corporation's activities.

Current Status of Matters Reported in our Prior Engagement

3. During the prior engagement, we noted the Corporation did not file their annual financial report with the Auditor of State within 120 days of the fiscal year end as required by Ohio Rev. Code §1724.05. This matter was corrected for the years ended December 31, 2019 and 2018.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

August 11, 2020

OHIO AUDITOR OF STATE KEITH FABER



DOWNTOWN WILMINGTON COMMUNITY IMPROVEMENT CORPORATION

CLINTON 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 8/25/2020

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