



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of Newcomerstown
Tuscarawas County
P.O. Box 87
Newcomerstown, Ohio 43832

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Newcomerstown, Tuscarawas 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 § 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 CIC'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 § 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 § 121.22(F)** requires every public body to, by rule, 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 meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

The CIC did not adopt a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings. Policies and procedures should be established and implemented to verify that all board meetings are held in accordance with the Ohio Sunshine Laws.

2. **Ohio Rev. Code § 1724.05** requires that each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state pursuant to § 117.20 of the Rev. Code, that is prepared according to generally accepted accounting principles, and that is certified by the board of directors of the corporation or its treasurer or other chief fiscal officer to the best knowledge and belief of those persons certifying the report. The financial report shall be filed with the Auditor of State within one hundred twenty days following the last day of the corporation's fiscal year, unless the Auditor of State extends that deadline.

Current Year Observations (Continued)

2. Ohio Rev. Code § 1724.05 (Continued)

The CIC filed their 2021 annual financial report on May 12, 2022. This was 10 days after the filing deadline of May 2, 2022. Policies and procedures should be established and implemented to ensure that the annual financial report is timely prepared and filed with the Auditor of State.



Keith Faber
Auditor of State
Columbus, Ohio

January 29, 2024

OHIO AUDITOR OF STATE KEITH FABER



NEWCOMERSTOWN COMMUNITY IMPROVEMENT CORPORATION

TUSCARAWAS 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 2/8/2024

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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