



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Northeast Ohio Regional Improvement Corporation
Stark County
Canton, Ohio 44707

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Northeast Ohio Regional Improvement Corporation, Stark County, (the Corporation) for the years ended February 24, 2023 and 2022.

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 February 24, 2023 and 2022.

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 Observation

Ohio Rev. Code § 1724.05 requires each community improvement corporation to file its financial report with the Auditor of State within 120 days following the last day of the corporation's fiscal year. The Auditor of State may extend the deadline for filing a financial report. The Corporation filed their fiscal year 2022 financial report with the Auditor of State on June 25, 2022. However, the fiscal year 2022 financial report was required to be filed with the Auditor of State on June 24, 2022. The Corporation should implement controls to ensure the timely filing of financial reports with the Auditor of State.

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

Keith Faber
Auditor of State
Columbus, Ohio

March 11, 2024

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NORTHEAST OHIO REGIONAL IMPROVEMENT CORPORATION

STARK 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 3/26/2024

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