



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Barberton Community Improvement Corporation
Summit County
576 West Park Avenue
Barberton, Ohio 44203

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Barberton Community Improvement Corporation, Summit County, (the Corporation) for the years ended December 31, 2024 and 2023.

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 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, 2024 and 2023.

The Corporation'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 §1724.05 requires each community improvement corporation to prepare an annual financial report that conforms to rules prescribed by the auditor of state pursuant to section 117.20 of the Revised 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. The auditor of state may establish terms and conditions for granting any extension of that deadline. The financial report shall be published on the corporation's web site, or if the corporation does not have a web site, on the web site of the county in which the corporation is located.

The December 31, 2023 and December 31, 2024 annual financial reports were not filed until August 19, 2025 for both 2023 and 2024, respectively, which were after the due dates of April 29, 2024 and April 30, 2025 respectively.

The Community Improvement Corporation should organize its financial record keeping and take the necessary steps to file their annual GAAP-basis financial report in accordance with the time period required by the Ohio Revised Code. If the financial report is not filed within the required time period, the Corporation may be subject to penalties established by the Ohio Revised Code.

2. Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Community Improvement Corporation named a records custodian/manager, however, there was no acknowledgement of receipt of the Public Records Policy from the custodian/manager.

The Community Improvement Corporation should obtain acknowledgement of receipt of the Public Records Policy from the custodian/manager as required by ORC 149.43(E)(2).

Current Status of Matters Reported in our Prior Engagement

In addition to the matters reported above:

1. Our prior basic audit for the years ended December 31, 2022 and 2021 included a comment for not having a public records policy in place. This issue has been corrected.
2. Our prior basic audit for the years ended December 31, 2022 and 2021 included a comment for required 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. This issue has been corrected.
3. Our prior basic audit for the years ended December 31, 2022 and 2021 included a comment a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public. This issue has been corrected.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 25, 2025

OHIO AUDITOR OF STATE KEITH FABER



BARBERTON COMMUNITY IMPROVEMENT CORPORATION

SUMMIT 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 12/16/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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