



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

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

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Blendon Township Community Improvement Corporation, Franklin County, (the CIC) 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 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, 2024 and 2023.

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 § 117.38(A)** states that public offices "shall file a financial report for each fiscal year." 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. We noted the CIC did not file its annual financial reports to the HINKLE system for the fiscal year ending December 31, 2024 and 2023 until June 23, 2025, and July 12, 2024. The due date for the CIC to file their annual financial reports were April 30, 2025, and April 29, 2024, respectfully. Our prior audit also reported this noncompliance.
2. We noted the CIC 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 CIC should adopt a public records policy in accordance with the aforementioned Ohio Revised Code. The CIC 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 CIC should also display a poster describing its public records policy displayed conspicuously in all branches of the CIC.

3. The CIC does not have a records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** requires that “a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have an available copy of its current records retention schedule at a location readily available to the public.” Our prior audit also reported this noncompliance.
4. Monthly bank to book reconciliations were not prepared for 2024 or 2023, however the CIC 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 the CIC 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 going undetected and could lead to inaccurate reporting in the annual financial statements. Our prior audit also reported this issue.
5. We noted the CIC’s 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 CIC’s records, at least 15 days before the date of the meeting, or as provided by Ohio law.” The CIC did not provide support showing they held an annual meeting as required in 2024 or 2023. Our prior audit also reported this noncompliance.

KEITH FABER
Ohio Auditor of State



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

October 6, 2025

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 10/21/2025

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This report is a matter of public record and is available online at
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