



**COMMUNITY IMPROVEMENT CORPORATION OF NEW LONDON
HURON COUNTY**

FINAL BASIC AUDIT

FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 27, 2022



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BASIC AUDIT REPORT

Community Improvement Corporation of New London
Huron County
115 East Main Street
New London, Ohio 44851

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of New London, Huron County, Ohio (the CIC) for the period January 1, 2022 through December 27, 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 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 period January 1, 2022 through December 27, 2022.

The CIC'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. We noted the CIC did not file its 2022 annual report timely. **Ohio Rev. Code §1724.05** provides, in part, that the CIC shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the CIC's fiscal year.

The CIC filed its 2022 annual report in the Hinkle System on September 9, 2023 which is not within the required one hundred twenty day timeframe. Failure to file by the required date could have resulted in their Articles of Incorporation being revoked.

The CIC should file its annual report within one hundred twenty days after the CIC's fiscal year end.

2. We inquired with CIC management and determined that the CIC did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the CIC did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the CIC as required by **Ohio Rev. Code § 149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records manager as also required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The CIC should establish a public records policy. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the CIC. In addition, the CIC should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-policy.aspx#:~:text=When%20making%20public%20records%20available,make%20the%20redaction%20plainly%20visible> provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

3. We noted the CIC does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also “shall have available a copy of its current records retention schedule at a location readily available to the public.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The CIC shall implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.



Keith Faber
Auditor of State
Columbus, Ohio

December 20, 2024

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF NEW LONDON

HURON 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 1/2/2025

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