



**BRADNER COMMUNITY IMPROVEMENT CORPORATION
WOOD COUNTY**

FINAL BASIC AUDIT

**FOR THE PERIOD JANUARY 1, 2025 THROUGH JULY 31, 2025 AND THE YEARS ENDED
DECEMBER 31, 2024-2023**



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Bradner Community Improvement Corporation
Wood County
PO Box 555
Bradner, Ohio 43406

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Bradner Community Improvement Corporation, Wood County, Ohio (the CIC) for the period January 1, 2025 through July 31, 2025 and 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 period January 1, 2025 through July 31, 2025 and 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 Observation

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 their annual report with the Auditor of State for the fiscal year ended December 31, 2024, on June 5, 2025, and for the year ended December 31, 2023, on June 7, 2024, neither of which were within the one hundred twenty day timeframe. Failure to file by the required date could result 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.

KEITH FABER
Ohio Auditor of State

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

September 19, 2025

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OHIO AUDITOR OF STATE KEITH FABER



BRADNER COMMUNITY IMPROVEMENT CORPORATION

WOOD 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 10/2/2025

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