





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Community Improvement Corporation of Delphos  
Allen County  
608 North Canal Street  
P.O. Box 111  
Delphos, Ohio 45833

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Delphos, Allen 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 issues to report.

### Current Year Observations

We noted that the Corporation did not have evidence that a copy of the public records policy was distributed to the records custodian. **Ohio Rev. Code § 149.43** states, in part, the public office shall distribute the public records policy to the employee who is the records custodian or records manager or employee who otherwise has custody of the records and shall require that employee to acknowledge receipt of the copy of the public records policy. The Corporation should maintain evidence that the policy has been distributed to the records custodian or records manager or employee who otherwise has custody of the records.

### Current Status of Matters Reported in our Prior Engagement

In addition to the matter reported above, our prior engagement also reported that the Corporation did not display its public records policy. This matter was corrected for the current engagement period.

KEITH FABER  
Ohio Auditor of State

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

September 5, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF DELPHOS**

**ALLEN 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 9/18/2025**

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)