



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

West Carrollton Community Improvement Corporation
Montgomery County
300 East Central Avenue
West Carrollton, Ohio 45449

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the West Carrollton Community Improvement Corporation, Montgomery 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. We noted untimely deposits. The Corporation received a rental receipt in February 2024, dated February 1, 2024; however, the receipt was not deposited until March 12, 2024. The Corporation received five receipts between March 16, 2023 and June 1, 2023 that were not deposited until July 6, 2023. The Corporation should implement policies and procedures to verify receipts are deposited timely. Failure to timely deposit could result in loss of funds.
2. We noted the public records custodian was not provided a copy of the public records policy. **Ohio Rev. Code § 149.43(E)(2)** 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.

During the audit period, the Corporation's records custodian/manger was not provided with a copy of the Corporation's Public Records Policy. This could result in records requests not being fulfilled in accordance with Ohio law.

The Corporation should implement policies and procedures to verify the policy is distributed to the records custodian/manager and the Corporation should have a written acknowledgement of receipt from the records custodian/manager.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2022 and 2021 included an observation that the Corporation did not have a Public Records Policy and the Corporation filed its annual reports untimely. The Corporation adopted a Public Records Policy and filed its annual reports timely for the years ended December 31, 2024 and 2023.

KEITH FABER
Ohio Auditor of State



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

September 8, 2025

OHIO AUDITOR OF STATE KEITH FABER



WEST CARROLLTON COMMUNITY IMPROVEMENT CORPORATION

MONTGOMERY 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

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