



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Archbold Community Improvement Corporation  
Fulton County  
300 North Defiance Street  
P.O. Box 406  
Archbold, Ohio 43502-0406

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Archbold Community Improvement Corporation, Fulton County, Ohio, (the Corporation) for the years ended December 31, 2019 and 2018.

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 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, 2019 and 2018.

The Corporation'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 that the Corporation has not adopted a public records retention schedule. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office 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 Board of Directors should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

2. We noted that the Corporation has not adopted a public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code §109.43. Failure to adopt a public records policy could lead to noncompliance with the Open Records Laws when handling public records requests. The Board of Directors should adopt a public records policy that is modeled after the example published by the Ohio Attorney General.



Keith Faber  
Auditor of State

Columbus, Ohio

May 28, 2020

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**ARCHBOLD COMMUNITY IMPROVEMENT CORPORATION**

**FULTON COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 16, 2020**