



OHIO AUDITOR OF STATE KEITH FABER



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Whitehall Community Improvement Corporation
Franklin County
360 S Yearling Road
Whitehall, Ohio 43213

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Whitehall Community Improvement Corporation, Franklin County, (the Corporation) for the years ended December 31, 2017 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, 2017 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 the Corporation refiled the December 31, 2018 annual financial reports on December 4, 2019. The reports were filed is after the filing date required by **Ohio Rev. Code § 1724.05**. The issue was also noted in audit report for the years ended December 31, 2016 and 2015 as finding 2016-004. Failure to timely file their financial reports with the Auditor of State and publish them online could result in the Corporation's Articles of Incorporation being canceled by the Secretary of State. The Corporation should file their annual GAAP financial report to the Auditor of State within 120 days of fiscal year end and ensure the filing is accurate and complete.
2. We noted the Corporation purchased \$230 of alcohol for a community social event promoting the City of Whitehall. State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that governmental expenditures should serve a public purpose. In addition, Auditor of State Bulletins 2003-005 and 2014-003 do not permit using public monies for the purchase of alcohol. In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is issued against James Cloyes, Treasurer, in the amount of \$230, in favor or the Whitehall Community Improvement Corporation's General Fund. The full amount was repaid under audit from local private donations on August 26, 2020.

Current Status of Matters Reported in our Prior Engagement

1. We scanned the 2016 and 2015 General Ledgers. We noted the Corporation does not have any controls in place to ensure the completeness of receipts or that the rates charged are correct. Implementing adequate internal controls over the receipt cycle is essential to the internal control process. Lack of adequate internal controls could lead to material misstatements of receipts and even intentional misappropriation of assets. The Corporation should adopt a policy develops controls over the receipt process including timely deposit and recording. The Corporation has yet to develop polices and internal controls for completeness of receipts for fiscal year 2017 and 2018.



Keith Faber
Auditor of State

Columbus, Ohio

September 2, 2020

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WHITEHALL COMMUNITY IMPROVEMENT CORPORATION

FRANKLIN 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 10/15/2020

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