



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Johnstown Community Improvement Corporation
Licking County
Johnstown, Ohio 43031

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Johnstown Community Improvement Corporation, Licking County, (the Corporation) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. **Ohio Revised Code § 117.38** states that public officers shall file a financial report for each fiscal year and the report must be filed with the Auditor of State within 120 days after the close of fiscal year end. The Corporation did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2020 and December 31, 2019, until June 1, 2021 and August 27, 2020, respectively. The deadline for the Corporation to file their annual financial report was April 30, 2021 and May 29, 2020, respectively.
2. The Corporation does not have a public records policy required by **Ohio Rev. Code § 149.43(E)(2)**. Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public records requests.
3. The Corporation does not have a records retention policy required by **Ohio Rev. Code § 149.43(B)(2)**. Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before they are permitted.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 15, 2021

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OHIO AUDITOR OF STATE KEITH FABER



JOHNSTOWN COMMUNITY IMPROVEMENT CORPORATION

LICKING 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 11/30/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov