



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of City of Van Wert and Van Wert County
Van Wert County
114 West Main St.
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of City of Van Wert and Van Wert County, Van Wert County, (the CIC) for the years ended December 31, 2022 and 2021.

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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The CIC'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 Rev. Code § 1724.05** states, in part, that entities filing on generally accepted accounting principles basis must file complete annual reports with the Auditor of State within 120 days of the fiscal year-end. The filing deadline for the 2021 annual report was May 2, 2022, but the CIC did not file a complete report until July 6, 2022. This report was filed past 120 days after the fiscal year end. The CIC should ensure that a complete annual financial report is timely filed with the Auditor of State as required by Ohio Rev. Code § 1724.05.
2. We noted the CIC did not maintain written documentation to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** states 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 of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The CIC should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.

Current Status of Matters Reported in our Prior Engagement

1. Ohio Rev. Code Section 149.43 requires entities to maintain a public records policy, a records retention schedule, maintain written evidence that the policy was provided to the records custodian, that the records policy be on display, and that the public records policy is included in any policy manuals. The CIC did not have a public records policy or a records retention schedule. The CIC should establish the required policies and include them as required by Ohio Rev. Code Section 149.43. The CIC implemented all of the following requirements for the basic audit engagement period, with the exception of providing written evidence that the Public Records Policy was provided to the records custodian. This is repeated in number 2 above.
2. Ohio Rev. Code Section 121.22 requires entities to establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. The CIC did not notify the public of the time and place for meetings as required. The CIC should implement a method in which the public is notified of the time and place for any regular meeting, as well as the time, place, and purpose of any special meetings. This issue was corrected during the current audit period.



Keith Faber
Auditor of State
Columbus, Ohio

May 26, 2023

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF CITY OF VAN WERT AND VAN WERT COUNTY

VAN WERT 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 6/13/2023

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