



OHIO AUDITOR OF STATE  
**KEITH FABER**





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## BASIC AUDIT REPORT

Community Improvement Corporation of Miamisburg  
Montgomery County  
Miamisburg, Ohio 45342

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 Miamisburg, Montgomery County, (the Corporation) 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 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, 2022 and 2021.

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 did not have an established and adopted/approved records retention schedule/policy. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Corporation should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely.
2. We noted the Corporation did not adopt a public records policy. **Ohio Rev. Code §149.43(E)(2)** requires all public offices to adopt a public records policy in compliance with this section for responding to public records requests. The Corporation should properly adopt a public records policy and then take all steps required by Ohio Rev. Code §149.43. Failure to establish and maintain a public records policy may result in records of the Corporation not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.
3. We noted the Corporation failed to properly notify the public of its meetings during the audit period as statutorily required. **Ohio Rev. Code § 121.22(F)** states that every public body, by rule, shall 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. Appropriate rules should be established by the Corporation regarding the notification of meetings to the public as statutorily required. Furthermore, policies and procedures should be established and

implemented to verify that all meetings are held in accordance with the Ohio Sunshine Laws. Failure of the Corporation to have an open meeting of the public body could result in a resolution, rule, or formal action of any kind being declared invalid.

**Current Status of Matters Reported in our Prior Engagement**

1. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted the Corporation did not have a records retention policy or schedule as required by Ohio Rev. Code § 149.43(B)(2). This issue will be repeated as observation #1 above for the years ended December 31, 2022 and 2022.
2. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted the Corporation did not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2). This issue will be repeated as current year observation #2 above for the years ended December 31, 2022 and 2021.
3. Our prior basic audit report for the years ended December 31, 2020 and 2019 noted the Corporation did not notify the public or news media of the date of schedule meeting as required by Ohio Rev. Code § 121.22(F). This issue will be repeated as current year observation #3 above for the years ended December 31, 2022 and 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 18, 2023

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**COMMUNITY IMPROVEMENT CORPORATION OF MIAMISBURG**

**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 6/1/2023**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)