



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Oxford Community Improvement Corporation  
Butler County  
101 East High Street  
Oxford, Ohio 45056

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Oxford Community Improvement Corporation, Butler County, (the Corporation) for the years ended June 30, 2023 and 2022.

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 June 30, 2023 and 2022.

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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended June 30, 2023 and 2022.

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 did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**, which also requires the Corporation to provide the policy to the records custodian/manager, include the policy in a policy manual, and display the policy in all branches of the Corporation. The Corporation shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Corporation should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Corporation's branch offices and the public records policy must be included in policy manuals or handbooks if any exist. Our prior audit also reported this deficiency.

### Current Status of Matter Reported in our Prior Engagement

1. Our prior audit for the years ended June 30, 2021 and 2020 included the matter reported in item 1 above.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

January 24, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**OXFORD COMMUNITY IMPROVEMENT CORPORATION**

**BUTLER 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 2/13/2024**

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