



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Crestline Community Improvement Corporation
Crawford County
100 N Seltzer Street
Crestline, Ohio 44827

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Crestline Community Improvement Corporation, Crawford County, (the Corporation) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

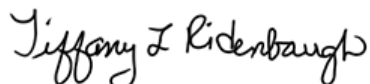
Based on the results of our procedures, we found the following significant compliance issues to report.

Current Year Observations

1. **Ohio Rev. Code § 1702.57** in part states, "No person shall exercise or attempt to exercise any rights, privileges, immunities, powers, franchises, or authority under the articles of a domestic corporation after such articles have been canceled or after such corporation has been dissolved or after the period of existence of the corporation specified in its articles has expired." According to the Ohio Secretary of State's website, the Corporation's articles of incorporation were cancelled effective December 7, 2023, due to "a failure to file required Statement of Continued Existence in a timely manner with the Secretary of State." The Corporation has continued to operate without legal authority since the date of cancellation. If the Corporation intends to continue operating, the Corporation should contact the Secretary of State to have its articles of incorporation reinstated. If the Corporation intends to dissolve, the Corporation should take appropriate action with the Secretary of State and notify the Auditor of State.
2. **Ohio Rev. Code § 1724.05** requires community improvement corporations to file annual financial reports with the Auditor of State within one hundred twenty days following the last day of the corporation's fiscal year, unless the Auditor of State extends that deadline. The Auditor of State did not extend the 2023 and 2024 filing deadlines. The Corporation did not file its 2023 and 2024 annual financial reports until September 12, 2025.

3. We noted the Corporation did not maintain written documentation or other evidence to demonstrate its Public Records Policy was provided to the current records custodian or records manager. **Ohio Rev. Code § 149.43(E)(2)** requires that public offices must distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The Corporation should maintain and provide written documentation to demonstrate that its Public Records Policy was provided to the current records custodian or records manager.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 24, 2025

OHIO AUDITOR OF STATE KEITH FABER



CRESTLINE COMMUNITY IMPROVEMENT CORPORATION

CRAWFORD 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 12/4/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov