



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

June 18, 2018

Perrysburg Community Improvement Corporation  
Wood County  
201 West Indiana Avenue  
Perrysburg, Ohio 43551

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Perrysburg Community Improvement Corporation, Wood County, Ohio (the CIC) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

We obtained written representation from the governing Board that the CIC had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2017 and 2016.

## **Current Year Observation**

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends, subsequent to the entity's deadline where the initial filing was filed on time but incomplete. Financial information was filed on May 21, 2018 and June 6, 2017 which were not within the allotted timeframe.

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**Dave Yost**  
Auditor of State

June 18, 2018

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**PERRYSBURG COMMUNITY IMPROVEMENT CORPORATION**

**WOOD COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 10, 2018**