



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Union City Area Community Improvement Corporation
Darke County
Union City, Ohio 45390

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Union City Area Community Improvement Corporation, Darke County, (the Corporation) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. The Corporation did not file financial statements in accordance with generally accepted accounting principles (GAAP). Per Ohio Revised Code Section 1724.05, Community Improvement Corporations are required to prepare an annual financial report using the generally accepted accounting principles (GAAP) basis and file the annual report within 120 days following the last day of the corporation's fiscal year.

Current Status of Matters Reported in our Prior Engagement

2. Our prior audit for the years ended December 31, 2017 and 2016 included two observations. Observation #1 (recording transactions in the proper year) was corrected for the current audit period. Observation #2 (timely filing in the Hinkle System) was corrected for the current audit period; however, the remaining portion of observation #2 (not filing financial statements in accordance with generally accepted accounting principles) was not corrected and will be a repeated as current year observation #1 above.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

June 5, 2020

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UNION CITY AREA COMMUNITY IMPROVEMENT CORPORATION

DARKE 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
JUNE 23, 2020**