



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation of the Upper Sandusky Area
Wyandot County
250 Highland Parkway, Suite A
Upper Sandusky, Ohio 43351

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 the Upper Sandusky Area, Wyandot County, Ohio (the CIC) for the period January 1, 2020 through July 14, 2020 and the year ended December 31, 2019.

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 period January 1, 2020 through July 14, 2020 and the year ended December 31, 2019.

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.

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

Current Year Observation

Ohio Rev. Code § 1724.05 provides that each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state. The report shall be certified by the proper officer or board and filed with the auditor of state within one hundred twenty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish the report on the corporation's website.

The 2019 financial report was not filed until August 18, 2020, which is not within one hundred twenty days after the close of the fiscal year. The CIC should file the annual financial reports within one hundred twenty days after the close of the fiscal year.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 25, 2021

OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF THE UPPER SANDUSKY AREA
WYANDOT 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 6/8/2021

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