



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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New Knoxville Community Improvement Corporation
Auglaize County
101 South Main Street
P.O. Box 246
New Knoxville, Ohio 45871

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the New Knoxville Community Improvement Corporation, Auglaize County, (the CIC) for the years ended December 31, 2020 and 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 years ended December 31, 2020 and 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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2020 and 2019.

Current Year Observation

We noted that the CIC did not have a public records policy or have a records retention policy / schedule. Ohio Rev. Code Section 149.43 requires the CIC to maintain a public records policy, maintain a listing of public records requests, maintain a records retention schedule, and other public records requirements. The CIC should establish the required policies and procedures as outlined in the Ohio Rev. Code Section 149.43.

Current Status of Matters Reported in our Prior Engagement

1. Our prior engagement noted that the Corporation has been in operation since 2004 but has not obtained tax exempt status in regards to State and Federal Taxation. The Corporation's articles of incorporation indicate the organization was established as a tax exempt organization, and the Corporation has operated in that manner from its inception. This matter was not corrected for the years ended December 31, 2020 and 2019.
2. Our prior engagement identified that the Corporation did not file its annual report within one hundred twenty days following the last day of the Corporation's fiscal year as required by Ohio Rev. Code Section 1724.05. The Corporation has no financial activity in 2018 or 2017, but did not file its annual report with the Auditor of State for the year 2018 until May 6, 2019, which was after the required date. This matter was corrected for fiscal years 2020 and 2019.

New Knoxville Community Improvement Corporation
Auglaize County
Basic Audit Report
Page 2

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio
April 13, 2021

OHIO AUDITOR OF STATE KEITH FABER



NEW KNOXVILLE COMMUNITY IMPROVEMENT CORPORATION

AUGLAIZE 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 5/6/2021

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