



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Montgomery County Community Improvement District  
Montgomery County  
451 West Third Street, 10<sup>th</sup> Floor  
Dayton, Ohio 45422

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Montgomery County Community Improvement District, Montgomery County, (the District) for the years ended December 31, 2021 and 2020.

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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The District'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 issue to report.

## **Current Year Observations and Status of Matters Reported in our Prior Engagement**

**Ohio Rev. Code § 1724.05** requires the District to file its annual financial report prepared in accordance with generally accepted accounting principles (GAAP) with the Auditor of State within 120 days of the year end. The District did not file its financial report for the year ended December 31, 2021 with the Auditor of State until June 14, 2022. Additionally, the reports for December 31, 2021 and 2020 did not include a Management's Discussion and Analysis, as required by GAAP. Policies and procedures should be established and implemented to verify that annual financial statements are filed in accordance with generally accepted auditing standards and filed by the established deadline. Failure to do so could result in cancellation of articles of incorporation.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

July 12, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**MONTGOMERY COUNTY COMMUNITY IMPROVEMENT DISTRICT**

**MONTGOMERY 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 7/26/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)