



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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North College Hill Community Improvement Corporation
Hamilton County
Cincinnati, Ohio 45231

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the North College Hill Community Improvement Corporation, Hamilton County, Ohio (the Corporation), for the years ended December 31, 2021 and 2020.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2021 and 2020.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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

Ohio Revised Code § 117.38 requires financial statements to be filed with the Auditor of State. The Corporation was required to file its financial statements for the year ended December 31, 2020 by April 30, 2021. The Corporation filed the 2020 financial statements on August 26, 2021. Failure to file an annual report in a timely manner could result in financial penalties. The District should file its annual financial statement by the required date.

The Corporation revised the 2020 financial statements as part of its filing of the 2021 financial statements. The revised 2020 financial statements reported an increase in revenue in the amount of \$888, a decrease in expenditures of \$226, and a decrease in cash and cash equivalents of \$663.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 20, 2022

OHIO AUDITOR OF STATE KEITH FABER



NORTH COLLEGE HILL COMMUNITY IMPROVEMENT CORPORATION

HAMILTON 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 10/4/2022

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