





# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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## BASIC AUDIT REPORT

Archbold Community Improvement Corporation  
Fulton County  
300 North Defiance Street  
P.O. Box 406  
Archbold, OH 43502-0406

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Archbold Community Improvement Corporation, Fulton County, Ohio (the Corporation) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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 issue to report.

### Current Year Observations

**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 Corporation filed its annual financial report for the year ending December 31, 2022 on May 5, 2023, which was not within one hundred twenty days after the close of the fiscal year. The Corporation may be fined and subject to various other administrative remedies for its failure to file complete financial reports. The Corporation should file the annual financial reports that conform to rules prescribed by the auditor of state 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

September 9, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**ARCHBOLD COMMUNITY IMPROVEMENT CORPORATION**

**FULTON 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 9/24/2024**

65 East State 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)