



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Botkins Community Improvement Corporation
Shelby County
210 South Mill Street
P.O. Box 190
Botkins, Ohio 45306

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Botkins Community Improvement Corporation, Shelby County, (the Corporation) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 or accounting issues to report.

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

1. 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 filed its annual report with the Auditor of State for 2018 and 2017 on June 25, 2019 and August 30, 2018, respectively. Additionally, Ohio Rev. Code Section 1724.06 states, in part, that if any community improvement corporation fails to prepare an annual financial report as required by section 1724.05 of the Revised Code and to file that report with the auditor of state within ninety days of the time prescribed for that filing by that section, the auditor of state shall certify that fact to the secretary of state. The secretary of state then shall cancel the articles of the community improvement corporation. The Corporation should implement procedures to verify that its annual report is filed by the required date. This issue was also included in the prior basic audit report.
2. Our prior engagement identified that the Corporation did not file its annual report in accordance with generally accepted accounting principles (GAAP) as required by Ohio Rev. Code Section 1724.05. The Corporation also did not prepare its 2018 and 2017 annual financial report in accordance with GAAP.
3. Our prior engagement identified that the Corporation has been in operation since 1990 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 fiscal years ended December 31, 2018 and 2017.

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A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

July 26, 2019

OHIO AUDITOR OF STATE KEITH FABER



BOTKINS COMMUNITY IMPROVEMENT CORPORATION

SHELBY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 8, 2019**