



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation of Lockland
Hamilton County
101 North Cooper Ave
Lockland, Ohio 45215

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Lockland, Hamilton 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

1. We noted that the Corporation did not file its 2017 and 2018 annual reports in a timely manner. Ohio Rev. Code § 117.38, states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Corporation filed its 2017 and 2018 annual reports on August 8, 2018 and May 24, 2019, respectively, and no extensions were obtained. Failure to file an annual report in the required timeframe could result in a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could result in auditing difficulties.

2. In December 2018, the Corporation disbursed \$44.99 for alcohol to be sold at a reception for which a liquor permit was obtained. Krista Blum, Village Administrator, authorized the donation of leftover alcohol valued at \$22.99 to the Village's holiday party. Auditor of State Bulletin 2003-005 deems expenditure of public funds for alcoholic beverages to be improper. Accordingly, we are hereby issuing a finding for recovery against Krista Blum in the amount of \$22.99 in favor of the Community Improvement Corporation of Lockland General Fund. The \$22.99 was repaid under audit.

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

Keith Faber
Auditor of State

Columbus, Ohio

September 11, 2019

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COMMUNITY IMPROVEMENT CORPORATION OF LOCKLAND

HAMILTON 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
SEPTEMBER 26, 2019**