



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation
Of the City of Van Wert and the County of Van Wert
Van Wert County
595 Fox Road
Van Wert, Ohio 45891

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 the City of Van Wert and the County of Van Wert, (the CIC) 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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The CIC'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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

Ohio Rev. Code, Section 1724.05, states, in part, that each community improvement corporation shall prepare an annual financial report in accordance with generally accepted accounting principles. The financial report must be filed with the Auditor of State within one hundred twenty days following the last day of the corporation's fiscal year, unless the Auditor of State extends that deadline. The CIC did not file its 2016 report until May 9, 2017 and did not file the 2015 report until May 3, 2016. The CIC should implement procedures to verify that the annual financial report is prepared and filed with the Auditor of State within the required time frame. This matter was fully corrected for the years ended December 31, 2018 and 2017.

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

Keith Faber
Auditor of State
Columbus, Ohio

July 12, 2019

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COMMUNITY IMPROVEMENT CORPORATION OF CITY OF VAN WERT AND VAN WERT COUNTY

VAN WERT 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
JULY 30, 2019**