



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Toledo Community Improvement Corporation  
Lucas County  
One Government Center, Suite 2020  
Toledo, Ohio 43604

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

We obtained written representation from the Chief Executive Officer that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2018 and 2017.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

## **Current Year Observations**

We noted the Toledo Community Improvement Corporation filed their Annual Financial report with the Auditor of State on July 1, 2019 for the 2018 fiscal year. Ohio Rev. Code § 1724.05 requires the financial report, or Alternate HINKLE System Financial Statement/Disclosure Report to be filed with the Auditor of State within one hundred twenty days after the close of the of the Corporation's fiscal year. The Corporation should implement procedures to help ensure the report is filed by the required due date.

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

Keith Faber  
Auditor of State

Columbus, Ohio

August 21, 2019

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**TOLEDO COMMUNITY IMPROVEMENT CORPORATION**

**LUCAS 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 5, 2019**