



OHIO AUDITOR OF STATE
KEITH FABER



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Tri-County Community Improvement Corporation
Tuscarawas County
P.O. Box 307
Baltic, Ohio 43804

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Tri-County Community Improvement Corporation, Tuscarawas 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 § 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 § 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 issues to report.

Current Year Observations

1. Ohio Rev. Code §117.38 provides that each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office.

Ohio Rev. Code § 1724.05 states that each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state pursuant to § 117.20 of the Revised Code, that is prepared according to generally accepted accounting principles, and that is certified by the board of directors of the corporation or its treasurer or other chief fiscal officer to the best knowledge and belief of those persons certifying the report. The financial report shall 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 Corporation was required to file their 2018 annual report with the Auditor of State by April 30, 2019. However, the report was filed on August 29, 2019. The Corporation was required to file their 2017 annual report with the Auditor of State by April 30, 2018. However, the report was filed on October 18, 2018.

Pursuant to Ohio Rev. Code § 117.38, the Corporation may be fined and subject to various other administrative remedies for its failure to file the required financial report. The Corporation should implement policies and procedures to ensure that annual financial statements are prepared timely after fiscal year end. Upon preparation, the Corporation should review the completed report and submit it on the Hinkle System by the annual deadline. This will help to ensure that the Corporation is not declared unauditible and ensure that the Corporation is not assessed any fines or penalties.

Current Year Observations (Continued)

2. The Corporation is a Corporation for Non-Profit and was required to file Continued Existence of Non-Profit Corporation forms with the Ohio Secretary of State. However, the Corporation has not recently filed this form and their existence status was listed as "cancelled" as of August 4, 2013. Therefore, the Corporation has improperly operated while their non-profit status was cancelled by the Ohio Secretary of State.

The Corporation should review their existence status. Should they decide to continue operations, the Corporation should file the requisite forms with the Ohio Secretary of State. Should the Corporation decide to cease operations, they should begin disbanding procedures.



Keith Faber
Auditor of State
Columbus, Ohio

October 3, 2019

OHIO AUDITOR OF STATE
KEITH FABER



TRI-COUNTY COMMUNITY IMPROVEMENT CORPORATION

TUSCARAWAS 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
OCTOBER 15, 2019**