



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation
Washington County
204 Front Street
Marietta, Ohio 45750

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

Current Year Observations

Ohio Rev. Code § 1724.05 requires each community improvement corporation to file an annual financial report with the Auditor of State that is prepared according to generally accepted accounting principles within one hundred twenty days following the last day of the corporation's fiscal year. The Corporation's annual financial report for the year ended December 31, 2017 was due to be filed with the Auditor of State's HINKLE system on April 30, 2018. The Corporation did not file their statements until May 30, 2018. The Corporation should take steps to ensure its annual report is filed timely in accordance with Ohio Rev. Code § 1724.05 each year.

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

Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2019

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WASHINGTON COUNTY COMMUNITY IMPROVEMENT CORPORATION

WASHINGTON 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 9, 2019**