



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Montgomery County Community Improvement Corporation
Montgomery County
451 West Third Street, 10th Floor
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We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Montgomery County Community Improvement Corporation, Montgomery County, (the Corporation) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issue to report.

Current Status of Matters Reported in our Prior Engagement

Ohio Rev. Code § 1724.05 requires the Corporation to file its annual financial report prepared in accordance with generally accepted accounting principles (GAAP) with the Auditor of State within 120 days of the fiscal year end. The CIC did not file its financial reports for the years ended December 31, 2019 and 2018 with the Auditor of State until June 16, 2020. Additionally, the reports did not include Management's Discussion and Analysis. Policies and procedures should be established and implemented to verify that annual financial statements are filed in accordance with generally accepted auditing standards and filed by the established deadline. Failure to do so could result in cancellation of articles of incorporation.

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

Keith Faber
Auditor of State
Columbus, Ohio

June 22, 2020

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MONTGOMERY COUNTY COMMUNITY IMPROVEMENT CORPORATION

MONTGOMERY 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 7, 2020**