



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Carey Community Improvement Corporation
Wyandot County
525 St. Marys Avenue
Carey, Ohio 43316

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Carey Community Improvement Corporation, Wyandot County, Ohio (the CIC) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 the following significant compliance or accounting issue to report.

Current Year Observation

Ohio Rev. Code § 1724.05 provides that each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state. The report shall be certified by the proper officer or board and filed with the auditor of state within one hundred twenty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish the report on the corporation's website.

The 2020 and 2019 financial reports were not filed until May 11, 2021 and May 26, 2021, respectively, which were not within one hundred twenty days after the close of the fiscal years. The CIC should file the annual financial reports within one hundred twenty days after the close of the fiscal year.

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

Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2021

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CAREY COMMUNITY IMPROVEMENT CORPORATION

WYANDOT COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/13/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov