



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza  
130 West Second Street, Suite 2040  
Dayton, Ohio 45402-1502  
(937) 285-6677 or (800) 443-9274  
WestRegion@ohioauditor.gov

West Milton Community Improvement Corporation  
Miami County  
701 South Miami Street  
West Milton, Ohio 45383

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

## Current Year Observations

**Ohio Rev. Code Section 1724.05** requires, in part, the Corporation to file an annual report with the auditor of state within 120 days after the Corporation's fiscal year-end. However, the Corporation's 2017 annual report filing requirement was met with an alternate Hinkle System financial statement/disclosure report filed April 26, 2019, which was after the required due date of April 30, 2018. A similar matter was also identified in our prior engagement.

## Current Status of Matters Reported in our Prior Engagement

Our prior engagement noted that the Corporation did not prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as required by **Ohio Rev. Code Section 1724.05**. This matter was not corrected for the years ended December 31, 2018 and 2017.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 31, 2019

**This page intentionally left blank.**

OHIO AUDITOR OF STATE  
**KEITH FABER**



**WEST MILTON COMMUNITY IMPROVEMENT CORPORATION**

**MIAMI 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  
JUNE 13, 2019**