



OHIO AUDITOR OF STATE  
**KEITH FABER**





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Community Improvement Corporation of Fort Loramie  
Shelby County  
140 South Loramie Creek Drive  
Fort Loramie, Ohio 45845

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

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

## 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 and 2018 annual report filing requirement was met with an alternate Hinkle System financial statement/disclosure report filed June 11, 2019 and May 9, 2019, respectively. Both of these reports were filed after the required due dates of April 30, 2018 and April 30, 2019, respectively.

Keith Faber  
Auditor of State  
Columbus, Ohio

June 20, 2019