



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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St. Clairsville Community Improvement Corporation  
Belmont County  
100 North Main Street  
P.O. Box 537  
St. Clairsville, Ohio 43950

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

We obtained written representation from the Governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2018 and 2017.

### **Current Status of Matter Reported in our Prior Engagement**

Ohio Rev. Code § 1724.05 requires the Corporation to file their annual financial report with the Auditor of State in the HINKLE system within one hundred twenty days following the last day of the corporation's fiscal year, unless the Auditor of State extends that deadline. Our prior engagement noted the Corporation failed to file their annual financial report within the allotted 120 days for 2016.

The Corporation filed its 2018 and 2017 annual financial reports on May 9, 2019 and August 17, 2018, respectively. No extension was obtained for 2018 or 2017. The Corporation should submit the Annual Financial Report each year in accordance with the aforementioned requirements.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

August 29, 2019

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**ST. CLAIRSVILLE COMMUNITY IMPROVEMENT CORPORATION**

**BELMONT 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  
SEPTEMBER 12, 2019**