



Dave Yost • Auditor of State





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Sylvania Area Community Improvement Corporation  
Lucas County  
5632 North Main Street  
Sylvania, Ohio 43560

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Sylvania Area Community Improvement Corporation, Lucas County, Ohio (the CIC) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

## Current Year Observations

***State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951)***, provides that expenditures made by a governmental unit should serve a public purpose. Typically, the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Auditor of State Bulletin 2003-005 states that governmental entities may not make expenditures of public monies unless they are for a valid public purpose. The Bulletin indicates the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect. The Bulletin further states that the Auditor of State's Office does not view the expenditure of public funds for alcoholic beverages as a proper public purpose and will issue findings for recovery for such expenditures as manifestly arbitrary and incorrect.

CIC Treasurer John Monaghan purchased alcoholic beverages at the Annual Meetings for the Sylvania Area Community Improvement Corporation on December 7, 2016, and December 9, 2015, in the amounts of \$191.51 and \$193.75, respectively. As indicated above, expenditures of public funds for alcoholic beverages do not serve a proper public purpose.

In accordance with the preceding facts and pursuant to Ohio Revised Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against John Monaghan, Treasurer, in the amount of \$385.26, and in favor of Sylvania Area Community Improvement Corporation.

On December 28, 2017, John Monaghan issued a check in the amount of \$385.23 to the Sylvania Area Community Improvement Corporation. This finding for recovery is considered repaid under audit.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

January 10, 2018



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**SYLVANIA AREA COMMUNITY IMPROVEMENT CORPORATION**

**LUCAS 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  
JANUARY 23, 2018**