



Dave Yost • Auditor of State



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September 12, 2018

Wauseon Ohio Advanced Energy Improvement Corporation
Fulton County
123 Courthouse Plaza, Suite 2
Wauseon, Ohio 43567

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Wauseon Ohio Advanced Energy Improvement Corporation, Fulton County, Ohio (the Corporation) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 issue to report.

Current Year Observation

Ohio Rev. Code §117.38 provides that each public office shall file a financial report for each fiscal year. The auditor of state may prescribe forms by rule or may issue guidelines for such reports. The report shall be filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Corporation's financial reports for the years ending December 31, 2017 and 2016 were filed on September 7, 2018. These were due on March 1, 2018 and March 1, 2017. Failing to file by the required date could result in penalties of twenty-five dollars per day up to a maximum of seven hundred fifty dollars. The Corporation should file its annual reports with the auditor of state by the required due date.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

September 12, 2018

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WAUSEON OHIO ADVANCED ENERGY IMPROVEMENT CORPORATION

FULTON 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 25, 2018**