



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Fairborn Development Corporation
Greene County
44 West Hebble Avenue
Fairborn, Ohio 45324

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairborn Development Corporation, Greene County, (the Development Corporation) for the years ended December 31, 2020 and 2019.

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 Development Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Development Corporation's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Development 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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2018 and 2017 included a significant deficiency due to the Development Corporation not preparing or reviewing monthly bank reconciliations during 2017. The Development Corporation completed monthly bank reconciliation during 2020 and 2019.

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

Keith Faber
Auditor of State
Columbus, Ohio

August 2, 2021

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FAIRBORN DEVELOPMENT CORPORATION

GREENE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/17/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov