



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Perrysburg Community Improvement Corporation  
Wood County  
201 West Indiana Avenue  
Perrysburg, Ohio 43551

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Perrysburg Community Improvement Corporation, Wood County, Ohio (the CIC) for the years ended December 31, 2021 and December 31, 2020.

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 year ended December 31, 2021 and December 31, 2020.

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.

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

### Current Year Observations

**Ohio Rev. Code § 1724.05** provides in part, that the Corporation shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the corporations fiscal year.

The CIC filed their annual report with the Auditor of State for the fiscal year ending December 31, 2020 on July 28, 2021, which is after the 120-day filing requirement. Failing to file the annual report by the required date could result in their Articles of Incorporation being revoked.

The CIC should adopt control procedures to help ensure the CIC files annual financial reports within the 120-day filing requirement.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

September 30, 2022

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# OHIO AUDITOR OF STATE KEITH FABER



**PERRYSBURG COMMUNITY IMPROVEMENT CORPORATION**

**WOOD 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 10/13/2022**

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](http://www.ohioauditor.gov)