



**COMMUNITY IMPROVEMENT CORPORATION OF FULTON COUNTY
FULTON COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022-2021

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Community Improvement Corporation of Fulton County
Fulton County
9460 Co. Rd. 14
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 Community Improvement Corporation of Fulton County, Fulton County, (the Corporation) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 or accounting issues to report.

Current Year Observations

1. The Corporation filed its 2022 Annual Financial Report with the Auditor of State on June 9, 2023. Ohio Rev. Code §1724.05 requires the financial report to be filed with the Auditor of State within one hundred twenty days following the last day of the Corporation's fiscal year (May 1, 2023). The Corporation should implement controls to help ensure the annual report is filed by the required due date.

2. The Corporation has not displayed its public records policy. Ohio Rev. Code § 149.43(E)(2) requires all public offices to create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy. The Corporation should create and display a poster describing the public records policy at the location of the office.
3. The Corporation has not filed a current statement of continuing existence with the Secretary of State. The Corporation's statement expired on June 11, 2023. Ohio Rev. Code § 1702.59 (B) requires each Corporation to file this statement with the Secretary of State each 5 years after the date of incorporation or of the last corporate filing. The Corporation should contact the Secretary of State to apply for reinstatement.



Keith Faber
Auditor of State
Columbus, Ohio

June 22, 2023

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF FULTON COUNTY

FULTON 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 7/18/2023

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