



Dave Yost • Auditor of State

TECHCON INSTITUTE COMMUNITY SCHOOL
MONTGOMERY COUNTY

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Dave Yost • Auditor of State

ACCOUNTANTS' REPORT

TechCon Institute Community School
Montgomery County
400 Shoup Mill Road
Dayton, Ohio 45415

To the Board of Directors:

We were engaged to audit the financial statements of TechCon Institute Community School, Montgomery County, (the School) as of and for the year ended June 30, 2012. These financial statements are the responsibility of the School's management.

The School failed to prepare financial statements for the period of time covered by this engagement. Governmental Accounting Standards Board (GASB) Statements provides the minimum requirements for external financial reporting, which include the Management Discussion and Analysis (MD&A), the financial statements including the Statement of Net Assets, the Statement of Revenues, Expenses, and Changes in Net Assets, and if required the Statement of Cash Flows, and Notes to the Financial Statements.

Management has not provided the Auditor of State certain written representations, including but not limited to, management's responsibility for preparing the financial statements in conformity with the School's accounting basis.; the availability of original financial records, and related data, the completeness and availability of all minutes of legislative or other bodies and committee meetings; the management's responsibility for the School's compliance with laws and regulations, the identification and disclosure to the Auditor of State of all laws, regulations, and provisions, of contracts and grant agreements directly and materially affecting the determination of financial statement amounts and; the presence or absence of fraud involving management or employees with significant roles in internal control; compliance with laws, regulations, and provisions of contracts and grant agreements, including budget laws, the identification of all federal assistance programs, and compliance with grant requirements.

We prepared the School's financial statement and notes to the financial statement. *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the school.

Due to our lack of independence, the scope of work was not sufficient to enable us to express, and we do not express, an opinion on the financial activity of the School for the year ended June 30, 2012.

As described in Note 4, the School's Sponsor did not renew the contract with TechCon Institute Community School and the School was subsequently closed due to the inability to obtain a Sponsor.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2013, on our consideration of the School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an engagement performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our engagement.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, to supplement the basic financial statements. The School has not presented Management Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the financial statements.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

July 23, 2013

**TECHCON INSTITUTE COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGE IN CASH BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Operating Cash Receipts:	
State Foundation	\$377,636
Miscellaneous Receipts	<u>1,075</u>
Total Operating Cash Receipts	<u>378,711</u>
Operating Cash Disbursements:	
Salaries	191,484
Employee Fringe Benefits	54,731
Purchased Services	188,337
Supplies and Materials	15,100
Other	<u>2,559</u>
Total Operating Cash Disbursements	<u>452,211</u>
Operating Loss	<u>(73,500)</u>
Non-Operating Cash Receipts:	
Federal Grants	73,489
Refund of Prior Year Expenditures	<u>1,023</u>
Total Non-Operating Cash Receipts	<u>74,512</u>
Non-Operating Cash Disbursements:	
Refund of Prior Year Receipts	<u>(224)</u>
Total Non-Operating Cash Disbursements	<u>(224)</u>
Net Receipts Over Disbursements	788
Cash Balance, Beginning of Year	<u>17,974</u>
Cash Balance, End of Year	<u><u>\$18,762</u></u>

The notes to the financial statements are an integral part of this statement.

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**TECHCON INSTITUTE COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

1. DESCRIPTION OF THE SCHOOL AND REPORTING ENTITY

TechCon Institute Community School (the "School") is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 1702 and 3314 to serve as an Information Technology Community School serving at-risk high school students. The School, which is part of the State's education program, is independent of any school district and is nonsectarian in its programs, admission policies, employment practices and all other operations. The School may sue and be sued, acquire facilities as needed, and contract for any services necessary for the operation of the School.

The School's mission is to help students succeed by educating and graduating students, along with providing training in the field of Information Technology in such areas as Networking, EDI Communications, Application Development, Database Management and Computer Maintenance and Repair. Both the academics and technical areas use innovative methods of teaching, catering to students who are looking for different methods of teaching than are used in traditional schools. The School offers flexible schedules, computer-based academic curriculum, individualized proficiency preparation and vocational training from certified teachers.

The School began operations on September 1, 2004 under contract with the Sponsor for a period of five years ending June 30, 2009. The contract was renewed for additional one year terms ending on June 30, 2012. The Sponsor is responsible for evaluating the performance of the School and has the authority to deny renewal of the contract at its expiration. The Governing Authority is responsible for the operations of the School. TechCon Institute Community School subsequently closed effective August 8, 2012.

The School operates under the direction of a Board of Directors, consisting of not less than five members chosen from leaders from the broad range of disciplines representing professionals, community leaders and parents. The Directors serve a two-year term and may not serve more than three terms consecutively. Vacancies on the Board are filled by a vote of the Board from a slate of candidates prepared by the Nominating Committee. The Board of Directors are responsible for carrying out the provisions of the contract with the Sponsor, which include but are not limited to, state-mandated provisions regarding student population, curriculum, academic goals, performance standards, admission standards and qualification of teachers. The Board appoints an Executive Director by majority vote who is the Chief Executive Officer of TechCon Institute and responsible for operating the day-to-day business affairs of the School, subject to the supervision of the Board.

The Board of Directors controls the School's one instructional/support facility which was staffed by four certified teachers, two classified employees and three administrators who provided instructional services to 54 students during fiscal year 2012.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

In prior years the financial statements of the School were prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental nonprofit organizations. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The School also previously applied Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

However, the school did not prepare financial statements for the period July 1, 2011 through June 30, 2012. The more significant of the School's accounting policies are described below.

**TECHCON INSTITUTE COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Presentation

Cash basis financial statements were prepared by the Auditor of State.

B. Cash and Investments

All monies received by the school are maintained in demand deposit accounts and STAR Ohio. For internal accounting purposes, the School segregates its cash. Total bank balance at June 30, 2012 was \$21,513.

C. Intergovernmental Revenues

The School participated in state and federal programs through the Ohio Department of Education. Amounts awarded for the 2012 school year are noted in the following table:

<u>Program</u>	<u>Amount</u>
State Foundation	\$377,636
Federal Nutrition Cluster	7,437
EdJobs	3,678
Special Education Cluster	14,175
Title I Cluster	48,199
Total	<u>\$451,125</u>

D. Accrued Liabilities

Obligations incurred but unbilled prior to June 30, 2012 are not reported as accrued liabilities in the accompanying Statement of Cash Receipts, Cash Disbursements, and Change in Cash Balance.

E. Budgetary Process

Community Schools must adopt a five year forecast as set forth in the Ohio Revised Code 5705.391, which must be updated on an annual basis. The contract between the School and its Sponsor also prescribes an annual budget requirement in addition to preparing a five year forecast.

3. CONTINGENCIES

A. Grants

The School received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the School.

B. State Contract

The School received approximately 99% of its operating income from the State of Ohio. Accordingly, the risk exists that the ability to continue the contract with the State of Ohio could affect the financial status of the School.

**TECHCON INSTITUTE COMMUNITY SCHOOL
MONTGOMERY COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012
(Continued)**

3. CONTINGENCIES (Continued)

The Ohio Department of Education conducts reviews of enrollment data and FTE calculations made by the schools. These reviews are conducted to ensure the schools are reporting accurate student enrollment data to the State, upon which state foundation funding is calculated. The results of this review could result in state funding being adjusted.

4. SCHOOL CLOSURE

Effective August 8, 2012, the Sponsor did not renew the contract with TechCon Institute Community School and the School was subsequently closed due to the inability to obtain a Sponsor.

5. ACCOUNTABILITY

The School failed to comply with various requirements regarding filing an annual report, maintaining payroll records and close-out procedures.

6. RELATED PARTY TRANSACTIONS

During the fiscal year, the School paid \$19,507.10 to Victor Maddox (ATTA Construction), brother of the School's Director, Demetrius Maddox, for repairs and services at the school site.

7. SUBSEQUENT EVENTS

The School closed effective August 8, 2012 as noted in Note 4 and fiscal year 2012 was the last school year in which students attended the School.

For the period July 1, 2012 through March 31, 2013 the school had receipts of \$73,106 and expenses of \$32,927. At March 31, 2013 the School's general checking account and payroll account were still open with balances of \$57,932 and \$1,009 respectively.

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Dave Yost • Auditor of State

ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

TechCon Institute Community School
Montgomery County
400 Shoup Mill Road
Dayton, Ohio 45415

To the Board of Directors:

We were engaged to audit the financial statements of the TechCon Institute Community School, Montgomery County, (the School), as of and for the year ended June 30, 2012, and have issued our report thereon dated July 23, 2013, wherein we did not express an opinion because the School did not prepare financial statements including the required Statement of Net Assets, Statement of Revenues, Expenses and Change in Net Assets, and Statement of Cash Flows and note disclosures required by Generally Accepted Accounting Principles. We also noted management failed to provide the Auditor of State certain representations as required by auditing standards generally accepted in the United States of America. Additionally, on August 8, 2012, the School was closed due to the cancellation of the sponsorship contract.

Internal Control Over Financial Reporting

In planning and performing our engagement, we considered the School's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the School's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the School's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2012-001 through 2012-003 and 2012-005 described in the accompanying schedule of findings to be material weaknesses.

Compliance and Other Matters

As part of reasonably assuring whether the School's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2012-001 through 2012-004.

The School's responses to the findings identified in the accompanying schedule of findings. We did not audit the School's responses, and accordingly, we express no opinion on them.

We intend this report solely for the information and use of the Board of Directors and the ESC of Lake Erie West (The Sponsor). We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

July 23, 2013

TECHCON INSTITUTE COMMUNITY SCHOOL
MONTGOMERY COUNTY

SCHEDULE OF FINDINGS
JUNE 30, 2012

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2012-001

NONCOMPLIANCE AND MATERIAL WEAKNESS

Ohio Rev. Code Section 117.38, states in part 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, or both, for such reports. If the auditor of state has not described a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. Ohio Administrative Code Section 117-2-03 further clarifies the requirements of Ohio Rev. Code Section 117.38.

Ohio Admin. Code Section 117-2-03(B) states in part all counties, cities, and school districts, including educational service centers and community schools, shall file annual financial reports which are prepared using generally accepted accounting principles (GAAP).

The School failed to prepare financial statements for fiscal year 2012. Pursuant to Ohio Rev. Code Section 117.38 the School may be fined and subject to various other administrative remedies for its failure to file the required financial report.

The School should have implemented procedures to verify that all required financial reports were properly prepared and filed in accordance with the Ohio Revised Code and Ohio Administrative Code.

Official's Response:

There was no GAAP Report completed because there were no funds for this process.

FINDING NUMBER 2012-002

NONCOMPLIANCE AND MATERIAL WEAKNESS

Ohio Rev. Code Section 3314.08 provides the formula by which Community Schools are funded. Community Schools receive funding from the state through the per-pupil foundation allocation. Unlike city, local, exempted village and joint vocational school districts, Community Schools have no tax base from which to draw funds for buildings and investment in infrastructure.

Ohio Rev. Code Section 3313.64(J) states that the treasurer of each school district shall, by the fifteenth day of January and July, furnish the superintendent of public instruction a report listing the names of each child in the permanent or legal custody of a government agency or person other than the child's parent and each child who resides in a home, who attended the district's schools during the preceding six calendar months. For each child, the report shall state the duration of attendance of that child, the school district responsible for tuition on behalf of the child, and any other information that the superintendent requires. Upon receipt of this report, the superintendent shall deduct each district's tuition obligations and pay to the district of attendance that amount plus any amount required to be paid by the state.

Ohio Rev. Code Section 3314.08(B)(1) requires the board of education of each school district to annually report the number of students entitled to attend school in the district that are actually enrolled in community schools. This section also requires the governing authority of each community school to annually report the number of students enrolled in the community school. For each student, the governing board of the community school must report the city, exempted village, or local school district in which the student is entitled to attend.

**FINDING NUMBER 2012-002
(Continued)**

Based on these reported numbers pursuant to Ohio Rev. Code Section 3314.08(c), the state Department of Education shall calculate and subtract the appropriate amount of state aid from each school district. The amount subtracted shall be paid to the corresponding community school or to the internet or computer-based community school entitled to receive those funds. When calculating and subtracting the appropriate amount of state aid, the department should take into consideration any enrollment of students in community schools for less than the equivalent of a full school year.

The School did not provide any of the above-mentioned reports for Fiscal Year 2012, and AOS was unable to perform any of the required testing procedures.

Official's Response:

The Area Coordinator completed an FTE report to reflect the student population at TechCon Institute during the 2011 - 2012 School Year. In the FTE Report filed on August 12, 2012 by the Region 2 Coordinator, he noted that all of the original source documentation was in order except for two students. It is noted that ODE can run a DASL report to verify the student records if additional verification is needed or required.

FINDING NUMBER 2012-003

NONCOMPLIANCE AND MATERIAL WEAKNESS

Ohio Rev. Code Section 3314.03(A)(11)(d) requires that each contract entered into between a sponsor and the governing authority of a community school shall specify that the school will comply with Section 149.43 of the Ohio Rev. Code. Ohio Rev. Code 149.43(B) states, in part, that all public records shall be promptly prepared and made available for inspection to a person at all reasonable times during regular business hours. In order to facilitate broader access to public records, public offices shall maintain public records in a manner that they can be made available for inspection in accordance with this division.

- The School failed to provide employee payroll records, including employee files, contracts, and terminations for the audit period: 7/1/2011-6/30/2012.
- The School failed to provide employee payroll withholding remittances, including quarterly 941 forms for the audit period: 7/1/2011-6/30/2012.
- The School did not provide School Options Enrollment System (SOES) reports for testing of student enrollments and withdrawals.

Official's Response:

2011 School Year financial staff records were compared to the 2012 School Year financial records and verified the amounts paid to the staff members were comparable to the amounts paid in the previous school year.

FINDING NUMBER 2012-004

NONCOMPLIANCE

Ohio Rev. Code Section 3314.015(E) states that the department shall adopt procedures for use by a community school governing authority and sponsor when the school permanently closes and ceases operation, which shall include at least procedures for data reporting to the department, handling of student records, distribution of assets in accordance with section 3314.074 of the Revised Code, and other matters related to ceasing operation of the school.

**FINDING NUMBER 2012-004
(Continued)**

The Ohio Department of Education has developed Community School Closing Procedures Assurances, the purpose of this document is to assure ODE that a sponsor has followed legally required community school closing procedures in a timely manner. Sponsors must provide and execute a plan for the closure of community schools they sponsor prior to the school closing its doors. Sponsors are required to complete and sign this assurance to ODE that proper notifications occur, records are properly distributed and assets are properly disposed with dates recorded in the cells including a final FTE review and scheduling of the final state audit within 30 days of closure of the school.

The School and Sponsor began to perform the close-out procedures required upon closure of the school, however, the process was not completed as of the date of this audit report. After inspection of the "Community School Closing Procedures Assurances" completed by the School, there was no evidence that following procedures were performed by the School or Sponsor:

Disposition of assets:

- The sponsor should consult with its legal counsel prior to implementing this section to determine if there are any outstanding federal or state claims that may need to be paid first, including but not limited to, federal and state taxes, medicare, worker's compensation, and city wage taxes. If applicable, provide documentation of any workers compensation claims.
- STRS/SERS/retirement systems and other adjustments
- Teachers and staff
- Private creditors or those entities that have secured a judgment against the school, including audit preparation and audit costs (prepared financials)
- Any remaining funds shall be forwarded to ODE for redistribution to resident school districts in accordance with ORC 3314.074(A)

Preparation of itemized financials:

- Year-end financial statements, notes to the financial statements, and if applicable schedule of federal awards expenditures
- List of bank accounts, closing the accounts once all transactions are cleared.

Final Payment and Adjustments

- Receive any funds or adjustments credited to the account of the closed school
- Determine if any portion of any funds or adjustments can be applied to satisfy any remaining debts
- Send all or the remaining portion to the Ohio Department of Education, office of Policy and Payments, for final disposition

The School's Sponsor should contact the Ohio Department of Education to rectify any outstanding items associated with the closing of the school.

Official's Response:

The Area Coordinator's FTE report verified the student population that attended the school during the 2011 - 2012 SY. As noted in the Franklin County Appeals Court, case 13-CV-007819, staff members, vendors, and others that are owed money will be paid by the school's treasurer upon the court approval to proceed based upon funds available.

FINDING NUMBER 2012-005

MATERIAL WEAKNESS – BANK RECONCILIATION

The School completed monthly bank to book reconciliations for each month during the audit period. The School's monthly bank reconciliation at June 30, 2012 did not include the STAR Ohio Account in the amount of \$387.35. Additionally, petty cash (debit card account) transactions being made from October 2011 through June 2012 were not posted to the accounting system since no receipts were provided. These items were carried as a reconciling item to cash on the reconciliations. (These receipts were provided after fiscal year end and posted to the School's accounting records).

The School should have implemented procedures to verify that bank reconciliations are prepared, supported by all school bank accounts and items are posted to the accounting records in a timely fashion and that an individual independent of the Treasurer review and sign the bank reconciliation each month.

Official's Response:

We received no response from officials regarding this finding.



Dave Yost • Auditor of State

Accountants' Report on Applying Agreed-Upon Procedures

TechCon Institute Community School
Montgomery County
400 Shoup Mill Road
Dayton, Ohio 45415

To the Board of Directors:

Ohio Rev. Code Section 117.53 states "the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school."

Accordingly, we have performed the procedures enumerated below, which were agreed to by the Board, solely to assist the Board in evaluating whether TechCon Institute Community School (the School) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board. Consequently; we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. In our report dated April 2, 2012, we noted the Board adopted an anti-harassment policy on August 1, 2009. However, this policy did not include all matters required by Ohio Rev. Code 3313.666.
2. We inquired with the Board's management regarding the aforementioned policy. They stated they have not amended the August 1, 2009 policy. Therefore, the policy still lacks the following required by Ohio Rev. Code Section 3313.666.
 - (1) A procedure for reporting prohibited incidents;
 - (2) A requirement that school personnel report prohibited incidents of which they are aware to the school principal or other administrator designated by the principal;
 - (3) A requirement that parents or guardians of any student involved in a prohibited incident be notified and, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended, have access to any written reports pertaining to the prohibited incident;
 - (4) A procedure for documenting any prohibited incident that is reported;
 - (5) A procedure for responding to and investigating any reported incident;
 - (6) A strategy for protecting a victim from additional harassment, intimidation, or bullying, and from retaliation following a report;

- (7) A requirement that the district administration semiannually provide the president of the district board a written summary of all reported incidents and post the summary on its web site, if the district has a web site, to the extent permitted by section 3319.321 of the Revised Code and the "Family Educational Rights and Privacy Act of 1974," 88 Stat. 571, 20 U.S.C. 1232q, as amended.

We additionally noted the School did not amend its anti-harassment policy to include violence within a dating relationship within its definition of harassment, intimidation or bullying.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors and the School's sponsor, and is not intended to be and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

Columbus, Ohio

July 23, 2013



Dave Yost • Auditor of State

TECHCON INSTITUTE COMMUNITY SCHOOL

MONTGOMERY 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 10, 2013**