



Dave Yost • Auditor of State



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New Knoxville Community Improvement Corporation
Auglaize County
101 South Main Street
P.O. Box 246
New Knoxville, Ohio 45871

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the New Knoxville Community Improvement Corporation, Auglaize County, (the CIC) for the years ended December 31, 2014 and 2013.

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 years ended December 31, 2014 and 2013.

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.

We obtained written representation from the governing Board that the CIC had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2014 and 2013.

Current Status of Matters we Reported in our Prior Engagement

1. Our prior engagement noted that the New Knoxville Community Improvement Corporation (CIC) has been in operation since 2004 but has not obtained tax exempt status in regards to State and Federal Taxation. The CIC's articles of incorporation indicate the organization was established as a tax exempt organization, and the CIC has operated in that manner from its inception. This matter was not corrected for the fiscal years ended December 31, 2014 and 2013.
2. Our prior engagement also noted that the New Knoxville Community Improvement Corporation did not file its financial statements (annual report) within one hundred twenty days following the last day of the corporations fiscal year as required by **Ohio Rev. Code Section 1724.05**. The CIC had no activity in 2013 or 2014 and has not filed its annual report with the Auditor of State by the required date. The CIC should implement a control, such as a reminder system, to help assure the timely filing of annual financial reports.

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

Dave Yost
Auditor of State

May 29, 2015

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NEW KNOXVILLE COMMUNITY IMPROVEMENT CORPORATION

AUGLAIZE 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
JUNE 11, 2015**