



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation of Jackson County  
Jackson County  
P.O. Box 651  
Jackson, Ohio 45640

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Jackson County, Jackson County, Ohio (the Corporation), for the years ended December 31, 2018 and 2017.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2018 and 2017.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 issue to report.

## **Current Year Observations**

The Corporation filed its 2017 and 2018 annual financial reports in the HINKLE system on May 9, 2018 and May 6, 2019, respectively, which was 9 and 6 days late, respectively. Ohio Rev. Code §1724.05 requires a community improvement corporation to prepare an annual report in accordance with generally accepted accounting principles and to file it with the Auditor of State within one hundred and twenty (120) days following the last day of the corporation's fiscal year. The Corporation should ensure its annual report is filed in accordance with Ohio Rev. Code § 1724.05 each year.

## **Current Status of Matters Reported in our Prior Engagement**

In our prior audit for years ended December 31, 2016 and 2015, the Corporation did prepare its financial statements and notes in accordance with Generally Accepted Accounting Principles (GAAP) however, the Corporation did not file within the 120 day deadline.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

July 10, 2019

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**COMMUNITY IMPROVEMENT CORPORATION OF JACKSON COUNTY**

**JACKSON 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  
JULY 23, 2019**