



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Centerville Community Improvement Corporation  
Montgomery County  
100 W. Spring Valley Road  
Centerville, Ohio 45458

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

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, 2018 and 2017.

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 Status of Matter Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2016 and 2015 noted that the CIC has been in operation since 1973, but has not obtained tax exempt status in regards to State and Federal taxation. This was not resolved during the years ended December 31, 2018 and 2017. The CIC should file the appropriate forms with the Internal Revenue Service and the State of Ohio to obtain formal tax exempt status.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 11, 2019

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**CENTERVILLE COMMUNITY IMPROVEMENT CORPORATION**

**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  
MAY 23, 2019**