



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

Adams County Community Improvement Corporation
Adams County
West Union, Ohio 45693

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Adams County Community Improvement Corporation, Adams County, (the Corporation) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. Ohio Revised Code 117.38 requires facilities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. Financial information for the year ending December 31, 2018 was filed May 17, 2019 which was not within the allotted timeframe. We recommend the Corporation file accurate financial reports within sixty days after the end of the fiscal year and publish in the media informing the public that the financial report is available for public inspection. If the Corporation does not file their statements in a timely manner late fees could occur.

Current Status of Matters Reported in our Prior Engagement

2. Our prior audit report indicated the Corporation was on a cancelled status with the Secretary of State since 2000. If the status is something other than "active" the Corporation should not be operating and an exception should be reported. Current year audit indicates that the Corporation corrected the issue and is now on active status with the Secretary of State.
3. Our prior audit report also, indicated the Corporation was cited for late filing of their financial statements in the Hinkle system. Current year audit indicates the Corporation also filed their 2018 financial statements late. The Auditor of State's Office re-issued the citation in current year observations noted in 1 above.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber
Auditor of State

Columbus, Ohio

June 15, 2020

OHIO AUDITOR OF STATE KEITH FABER



ADAMS COUNTY COMMUNITY IMPROVEMENT CORPORATION

ADAMS 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 25, 2020**