



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation of Baltimore Area
Fairfield County
Baltimore, Ohio 43105

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Baltimore Area, Fairfield County, (the Corporation) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issue to report.

Current Year Observations

1. **Ohio Rev. Code § 1724.05** states that each Community Improvement Corporation must file annual reports in accordance with *Generally Accepted Accounting Principles (GAAP)* with the Auditor of State's HINKLE system within 120 days of the close of the fiscal year end. The Corporation did not timely file complete financial statements with the Auditor of State for fiscal year ended December 31, 2020, as statements were due on April 30, 2021 but not filed until August 5, 2021. A complete filing includes the annual financial statements, cash flows and the notes to the financial statements.

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

Keith Faber
Auditor of State
Columbus, Ohio

September 9, 2021

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OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF BALTIMORE AREA

FAIRFIELD COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/23/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov