



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation  
Washington County  
204 Front Street  
Marietta, Ohio 45750

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, Washington County, Ohio (the Corporation) for the year ended December 31, 2019.

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 year ended December 31, 2019.

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 or accounting issues to report.

## Current Year Observations

1. **Ohio Rev. Code § 1702.57** in part states, "No person shall exercise or attempt to exercise any rights, privileges, immunities, powers, franchises, or authority under the articles of a domestic corporation after such articles have been canceled or after such corporation has been dissolved or after the period of existence of the corporation specified in its articles has expired." According to the Ohio Secretary of State's website, the Corporation's articles of incorporation were cancelled effective August 30, 2013 due to a failure to file required reports. The Corporation has continued to operate without legal authority since the date of cancellation. As the Corporation opted to dissolve, no further action would be required by the Corporation with the Secretary of State.
2. **Ohio Rev. Code § 1724.05** provides, in part, that the Corporation shall prepare an annual financial report according to generally accepted accounting principles (GAAP) and shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year. The Corporation filed the December 31, 2019 report on April 12, 2021 despite a deadline of May 29, 2020. As the Corporation has ceased operations, no further annual financial statement filing will be applicable.

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

The prior audit for the years ended December 31, 2018 and 2017 included noncompliance with Ohio Rev. Code § 1724.05 for filing the 2017 annual report late in the Hinkle System. This was not corrected and is included in Current Year Observations #2 above.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 23, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**WASHINGTON COUNTY COMMUNITY IMPROVEMENT CORPORATION**

**WASHINGTON 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 8/5/2021**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)