



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

BASIC AUDIT REPORT

Osgood Community Improvement Corporation
Darke County
PO Box 177
Osgood, Ohio 45351

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Osgood Community Improvement Corporation, Darke 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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2020 and 2019.

Current Status of Matters Reported in our Prior Engagement

The Corporation did not file its annual report within one hundred twenty days following the last day of the Corporation's fiscal year as required by **Ohio Rev. Code § 1724.05**. The 2017 report was filed on August 31, 2018; the due date was April 30, 2018. The 2018 report was filed on May 22, 2019; the due date was April 30, 2019. The Osgood Community Improvement Corporation filed its annual report within one hundred twenty days following the last day of the Corporation's fiscal year for fiscal years ended December 31, 2020 and 2019.

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

Keith Faber
Auditor of State
Columbus, Ohio

March 29, 2021

OHIO AUDITOR OF STATE KEITH FABER



OSGOOD COMMUNITY IMPROVEMENT CORPORATION

DARKE 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 4/13/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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