



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Community Improvement Corporation of Southern Clermont
Clermont County
102 Willow Street
New Richmond, Ohio 45157

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 Southern Clermont, Clermont County, (the Corporation) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 Rev. Code § 117.38 requires that local public offices file their annual financial reports with the Auditor of State (AOS). Ohio Rev. Code § 1724.05 requires Community Improvement Corporations to file their financial reports to the AOS within 120 days of their fiscal year-end.

We noted that the Corporation did not file their 2022 or 2021 Financial Statement/ Disclosure Report until May 15, 2023 and June 30, 2022 which was beyond the 120 day requirement.

2. The status of the business filing for the Corporation with the Secretary of State is cancelled. If the Corporation intends to resume activity, they should renew their status or consider disbanding the Corporation.

Current Status of Matters Reported in our Prior Engagement

Both of the matters reported above were also reported in our prior engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

October 19, 2023

OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF SOUTHERN CLERMONT
CLERMONT 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 11/9/2023

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