



**NEW WASHINGTON COMMUNITY IMPROVEMENT CORPORATION  
CRAWFORD COUNTY**

**FINAL BASIC AUDIT**

**FOR THE PERIOD ENDED JULY 31, 2017**



# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 10<sup>th</sup> Floor  
Columbus, Ohio 43215-3506  
(614) 466-3402 or (800) 443-9275  
CentralRegion@ohioauditor.gov

New Washington Community Improvement Corporation  
Crawford County  
New Washington, Ohio 44859

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the New Washington Community Improvement Corporation, Crawford County, Ohio, (the Corporation) for the period ended July 31, 2017.

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 period ended July 31, 2017.

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 Observation

1. **Ohio Rev. Code § 1724.05** requires community improvement corporations to file annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP); however, the Corporation filed its 2017 annual financial report on a regulatory cash basis.

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

Keith Faber  
Auditor of State

Columbus, Ohio

August 1, 2019

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OHIO AUDITOR OF STATE  
**KEITH FABER**



**NEW WASHINGTON COMMUNITY IMPROVEMENT CORPORATION**

**CRAWFORD 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  
AUGUST 15, 2019**