



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Sylvania Area Community Improvement Corporation  
Lucas County  
5632 North Main Street  
Sylvania, Ohio 43560

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Sylvania Area Community Improvement Corporation, Lucas County, Ohio (the CIC) for the years ended December 31, 2018 and 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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended December 31, 2018 and 2017.

The CIC'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 issue to report.

### **Current Year Observation**

We noted the Sylvania Area Community Improvement Corporation filed their Annual Financial Report with the Auditor of State on June 5, 2019 and May 30, 2018, for the 2018 and 2017 fiscal years, respectively. Ohio Rev. Code §1724.05 requires the financial report to be filed with the Auditor of State within one hundred twenty days following the last day of the CIC's fiscal year. The CIC should implement controls to help ensure the annual report is filed by the required due date.

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

Our prior audit for the years ended December 31, 2016 and 2015 included a finding for recovery of \$385 against the Treasurer for alcohol purchased for the annual meetings. Since the issuance of the prior audit report, additional information has come to our attention that has led us to conclude that this finding for recovery should have named the entire Board of the CIC, including the Treasurer, as bearing responsibility for the purchase of alcohol. The CIC's accounting records reported the Treasurer's repayment of this amount on December 28, 2017.

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

July 29, 2019

OHIO AUDITOR OF STATE  
**KEITH FABER**



**SYLVANIA AREA COMMUNITY IMPROVEMENT CORPORATION**

**LUCAS 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 13, 2019**