



OHIO AUDITOR OF STATE KEITH FABER



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Apple Creek Community Improvement Corporation
Wayne County
63 East Main Street
Apple Creek, Ohio 44606

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Apple Creek Community Improvement Corporation, Wayne County, (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 or accounting issues to report.

Current Year Observations

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 CIC filed its 2018 and 2017 annual financial reports on a regulatory cash basis.

Current Status of Matters Reported in our Prior Engagement

1. We noted the CIC did not perform proper bank to book reconciliations during 2016 and 2015 and that the governing board did not review any ledgers. Furthermore, the CIC did not maintain receipt and expenditure ledgers other than a bank account check book register. We were able to determine the CIC did reconcile as of December 31, 2016 and 2015.

The CIC did perform a proper bank to book reconciliation for the years ending December 31, 2018 and 2017.

Current Status of Matters Reported in our Prior Engagement (Continued)

2. The CIC filed their cash basis reports for 2016 and 2015 on October 23, 2017 and October 24, 2017, respectively. Ohio Rev. Code § 117.38 requires government entities filing cash basis reports to submit them within 60 days after the close of the fiscal year

The CIC filed their financial statements within the required timeframe for 2018 and 2017.



Keith Faber
Auditor of State

Columbus, Ohio

September 12, 2019

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APPLE CREEK COMMUNITY IMPROVEMENT CORPORATION

WAYNE 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
OCTOBER 8, 2019**