



**COMMUNITY IMPROVEMENT CORPORATION OF DELAWARE
DELAWARE COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2018-2017

OHIO AUDITOR OF STATE KEITH FABER



Community Improvement Corporation of Delaware
Delaware County
PO Box 438
Delaware, Ohio 43015

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 Delaware, Delaware County, (the Corporation) 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 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, 2018 and 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 issue to report.

Current Year Observation

Ohio Rev. Code § 1724.05 requires each community improvement corporation to file an annual financial report with the Auditor of State within one hundred twenty days following the last day of the corporation's fiscal year. The financial statements of the Community Improvement Corporation of Delaware for the year ended December 31, 2017 were due to be filed with the Auditor of State's HINKLE system on April 30, 2018. The Corporation did not file their statements until April 3, 2019.

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

Keith Faber
Auditor of State

Columbus, Ohio

May 2, 2019

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OHIO AUDITOR OF STATE
KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF DELAWARE, OHIO

DELAWARE 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
MAY 21, 2019**