



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Sandusky County Community Improvement Corporation  
Sandusky County  
2511 Countryside Drive, Suite C  
Fremont, Ohio 43420-3021

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

## Current Year Observation

**Ohio Rev. Code § 1724.05** provides that each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state. The report shall be certified by the proper officer or board and filed with the auditor of state within one hundred twenty days after the close of the fiscal year.

The 2017 financial report was not filed until May 30, 2018, which is not within one hundred twenty days after the close of the fiscal year. The CIC should file the annual financial reports within one hundred twenty days after the close of the fiscal year.

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

Keith Faber  
Auditor of State

Columbus, Ohio

June 11, 2019

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**SANDUSKY COUNTY COMMUNITY IMPROVEMENT CORPORATION**

**SANDUSKY 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  
JUNE 25, 2019**