



**BLENDON TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION  
FRANKLIN COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

Blendon Township Community Improvement Corporation  
Franklin County  
6350 S. Hempstead Road  
Westerville, Ohio 43081

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Blendon Township Community Improvement Corporation, Franklin County, Ohio, (the Corporation) for the years ended December 31, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2016 and 2015.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

The Corporation did not complete bank reconciliations for the years ended December 31, 2016 and 2015. Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The fiscal officer should review transactions recorded since the last reconciliation and correct the error.

Also, the Corporation's small size requires governing board involvement with critical accounting processes (such as bank reconciliation) to compensate for the inability to segregate these duties. The absence of these reviews may be a material weakness in internal accounting control, resulting in inaccurate cash balances, or even undetected theft.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

August 8, 2017

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# Dave Yost • Auditor of State

**BLENDON TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION**

**FRANKLIN 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 22, 2017**