



Dave Yost • Auditor of State



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Miami Township Community Improvement Corporation
Montgomery County
2700 Lyons Road
Miamisburg, Ohio 45342

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

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, 2016 and 2015.

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.

Current Year Observations

Ohio Rev. Code § 117.38 states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles (GAAP) shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The CIC filed their fiscal year 2015 GAAP-basis report with the Auditor of State on May 6, 2016, seven days after the filing deadline.

The CIC should implement procedures to verify their annual reports are filed with the Auditor of State within the one hundred fifty day deadline. If the CIC is unable to meet the filing deadline, management should seek an extension from the Auditor of State. Failure to timely file annual financial reports could result in users of the financial statements making decisions based on outdated information.

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Montgomery County
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We obtained written representation from the CIC Board that the Miami Township Community Improvement Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2016 and 2015.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

March 23, 2017



Dave Yost • Auditor of State

MIAMI TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

MONTGOMERY 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
APRIL 6, 2017**