



Dave Yost • Auditor of State





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Woodlawn Community Improvement Corporation  
Hamilton County  
10141 Woodlawn Blvd  
Woodlawn, Ohio 45215

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Woodlawn Community Improvement Corporation, Hamilton County, Ohio (the Corporation) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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.

## **Current Year Observation**

We noted that the Corporation did not file their 2014 and 2015 annual reports in a timely manner. Ohio Rev. Code, § 117.38, states that entities reporting pursuant to generally accepted accounting principles (GAAP) must file annual reports with the Auditor of State within 150 days of the fiscal year end. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Woodlawn Community Improvement Corporation filed its 2014 and 2015 reports on March 31, 2017 and no extension obtained. Failure to file an annual report in the required time frame could result in a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could result in auditing difficulties.

We recommend the Corporation file its annual report at the end of each fiscal year with the Auditor of State's Office.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

April 11, 2017

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**WOODLAWN COMMUNITY IMPROVEMENT CORPORATION**

**HAMILTON 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 4, 2017**