



Dave Yost • Auditor of State



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Osgood Community Improvement Corporation
Darke County
P.O. Box 177
Osgood, Ohio 45351

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Osgood Community Improvement Corporation, Darke County, (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 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, 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 Section 117.11(A) is to examine, analyze and inspect these records and documents.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2016 and 2015.

Current Year Observations

The Corporation did not file its annual report within one hundred twenty days following the last day of the Corporation's fiscal year as required by Ohio Rev. Code Section 1724.05. The 2015 report was filed on June 7, 2016; the due date was April 29, 2016. The 2016 report was filed on September 27, 2017; the due date was May 1, 2017. The Ohio Rev. Code Section 1724.06 states, in part, that if any community improvement corporation fails to prepare an annual financial report as required by section 1724.05 of the Revised Code and to file that report with the auditor of state within ninety days of the time prescribed for that filing by that section, the auditor of state shall certify that fact to the secretary of state. The secretary of state then shall cancel the articles of the community improvement corporation. The Corporation should implement procedures to verify that its annual report is filed by the required date.

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

Dave Yost
Auditor of State

January 19, 2018

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OSGOOD COMMUNITY IMPROVEMENT CORPORATION

DARKE 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
FEBRUARY 1, 2018**