



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Anna Community Improvement Corporation
Shelby County
P.O. Box 140
Anna, Ohio 45302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Anna Community Improvement Corporation, Shelby County, (the Corporation) 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 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, 2018 and 2017.

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 Observations

Ohio Rev. Code Section 1724.05 requires, in part, the Corporation to file an annual report with the auditor of state within 120 days after the Corporation's fiscal year-end. However, the Corporation's 2017 annual report filing requirement was met with an alternate Hinkle System financial statement/disclosure report filed June 4, 2019, which was after the required due date of April 30, 2018.

Current Status of Matters Reported in our Prior Engagement

1. Our prior engagement identified that the Corporation did not prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as required by **Ohio Rev. Code Section 1724.05**. This matter was not corrected for the fiscal years ended December 31, 2018 and 2017.
2. Our prior engagement also identified that the Corporation has been in operation since 1997 but has not obtained tax exempt status in regards to State and Federal taxation. The Corporation's Articles of Incorporation indicate the organization was established as a tax exempt organization, and the Corporation has operated in that manner from its inception. This matter was not corrected for the fiscal years ended December 31, 2018 and 2017.

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

Keith Faber
Auditor of State
Columbus, Ohio

June 13, 2019

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ANNA COMMUNITY IMPROVEMENT CORPORATION

SHELBY 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 27, 2019**