



OHIO AUDITOR OF STATE
KEITH FABER



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Community Improvement Corporation of Versailles
Darke County
P.O. Box 288
Versailles, Ohio 45380

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Versailles, Darke County, (the Corporation) for the years ended August 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 August 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.

Based on the results of our procedures, we found the following significant compliance issue to report.

Current Year Observation

The Corporation did not file its 2017 annual financial 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 Corporation filed its 2017 annual financial report with the Auditor of State on January 4, 2018, which was after the Corporation's due date of December 29, 2017.

Failure to file the annual report by the required deadline could lead to a fine assessed against the Corporation and/or being declared unauditale.

The Corporation should implement procedures to verify that the annual financial report is filed with the Auditor of State within 120 days of the Corporation's year-end for each year.

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

Keith Faber
Auditor of State
Columbus, Ohio

February 15, 2019

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COMMUNITY IMPROVEMENT CORPORATION OF VERSAILLES

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 28, 2019**