



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Jackson Center Community Improvement Corporation  
Shelby County  
115 East Pike Street  
P.O. Box 278  
Jackson Center, Ohio 45334

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jackson Center 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 Observation and Current Status of Matter Reported in our Prior Engagement**

**Ohio Rev. Code §1724.05** requires community improvement corporations to file annual financial reports with the Auditor of State within 120 days of the fiscal year end. The 2017 annual financial report was filed on May 3, 2018 which is after the 120 day filing deadline. The Corporation should implement procedures to assure that the annual financial report is filed prior to the reporting deadline. A similar matter was reported in the Corporation's prior report.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

June 17, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**JACKSON CENTER 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  
JULY 2, 2019**