



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Minster Community Improvement Corporation  
Auglaize County  
P.O. Box 1  
Minster, Ohio 45865

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

We obtained written representation from the governing Board that the Corporation had no revenue or expense activity during the years ended December 31, 2018 and 2017.

## 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 13, 2019, which was after the required due date of April 30, 2018.

## Current Status of Matters Reported in our Prior Engagement

Our prior engagement identified that the Corporation had been in operation since 1980, but had not obtained tax exempt status in regards to federal taxation. We are aware that there were no revenues received by the Corporation during the period, but if there is a contribution in the future, the Corporation could be subject to federal taxation on those revenues if tax exempt status is not obtained. Similarly, donors cannot make tax-deductible contributions unless the Corporation has a tax exemption. This issue has not been corrected for years ended December 31, 2018 and 2017.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

June 19, 2019

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**MINSTER COMMUNITY IMPROVEMENT CORPORATION**

**AUGLAIZE 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**