



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation of Georgetown, Ohio  
Brown County  
301 South Main Street  
Georgetown, Ohio 45121

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 Georgetown, Ohio, Brown County, (the Corporation) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 or accounting issue to report.

## Current Year Observation

**Ohio Rev. Code § 117.38** requires local public offices file their annual financial reports with the Auditor of State. **Ohio Rev. Code § 1724.05** states each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state pursuant to **Ohio Rev. Code § 117.20** that is prepared according to generally accepted accounting principles and certified by the Board of Directors of the corporation or its Treasurer or other Chief Fiscal Officer to the best knowledge and belief of those persons certifying the report. The financial report shall be filed with the Auditor of State within one hundred twenty days following the last day of the Corporation's fiscal year, unless the Auditor of State extends that deadline.

The Corporation did not file annual financial reports for the years ended December 31, 2018 and 2019 with the Auditor of State until July 13, 2020, which was after the required date for both years. The Corporation should file annual financial reports within the time period specified by the Ohio Revised Code.

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

Keith Faber  
Auditor of State

Columbus, Ohio

September 30, 2020

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# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF GEORGETOWN OHIO**

**BROWN COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 10/13/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)