



Dave Yost • Auditor of State



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Bethel Township Community Improvement Corporation
Miami County
8735 South Second Street
Tipp City, Ohio 45371

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Bethel Township Community Improvement Corporation, Miami County, (the Corporation) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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

1. We examined the HINKLE system filing for the Corporation and noted that the Corporation did not file its financial statements (annual report) within one hundred twenty days following the last day of the Corporation's fiscal year for 2016 and 2015, as required by **Ohio Rev. Code Section 1724.05**. The Corporation filed its annual report for 2016 and 2015 on May 9, 2017. The Corporation should implement procedures to verify that the annual report is filed by the required due date.
2. **Ohio Rev. Code Section 1702.59(A)** states that every nonprofit corporation, incorporated under the general corporation laws of this state, or previous laws, or under special provisions of the Revised Code, or created before September 1, 1851, which corporation has expressly or impliedly elected to be governed by the laws passed since that date, and whose articles or other documents are filed with the secretary of state, shall file with the secretary of state a verified statement of continued existence, signed by a director, officer, or three members in good standing, setting forth the corporate name, the place where the principal office of the corporation is located, the date of incorporation, the fact that the corporation is still actively engaged in exercising its corporate privileges, and the name and address of its agent appointed pursuant to section 1702.06 of the Revised Code.

Ohio Rev. Code Section 1702.59(B) states that each corporation required to file a statement of continued existence shall file it with the secretary of state within each five years after the date of incorporation or of the last corporate filing. Also, **Ohio Rev. Code §1702.59(E)** states that if any nonprofit corporation required by this section to file a statement of continued existence fails to file the statement required every fifth year, then the secretary of state shall cancel the articles of such corporation, make a notation of the cancelation on the records, and mail to the corporation a certificate of the action so taken.

According to the Secretary of State's Office, the Corporation's articles of incorporation were cancelled by the Secretary of State as a result of the Corporation's failure to file a statement of continuing existence.

If the Corporation wishes to continue to operate, it should implement procedures to verify that it remains in active status with the Secretary of State in order to continue to operate legally in the state of Ohio.

Current Status of Matters we Reported in our Prior Engagement

Our prior engagement noted 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 years ended December 31, 2016 and 2015.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 6, 2017



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BETHEL TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

MIAMI 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 20, 2017**