





# OHIO AUDITOR OF STATE KEITH FABER



February 22, 2019

Community Improvement Corporation of Baltimore Area  
Fairfield County  
Baltimore, Ohio 43105

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 Baltimore Area, Fairfield County, Ohio (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.

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

## Current Year Observation

1. **Ohio Rev. Code § 1724.05** states that public offices reporting on a GAAP basis must file annual reports with the Auditor of State's HINKLE system within 120 days of the close of the fiscal year end. The Corporation did not timely file complete financial statements with the Auditor of State for fiscal year ended December 31, 2017, as statements were due on April 30, 2018 but not filed until May 4, 2018. A complete filing includes both the annual financial statements and the notes to the financial statements. We recommend the Corporation file a complete financial statement report to the HINKLE system prior to the due date.

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

Keith Faber  
Auditor of State

Columbus, Ohio

February 22, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF BALTIMORE AREA**

**FAIRFIELD 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  
APRIL 18, 2019**