



OHIO AUDITOR OF STATE
KEITH FABER



BASIC AUDIT REPORT

Englewood Community Improvement Corporation
Montgomery County
333 West National Road
Englewood, Ohio 45322

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Englewood Community Improvement Corporation, Montgomery County, (the Corporation) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 issues to report.

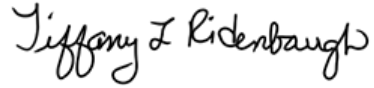
Current Year Observations

1. **Ohio Rev. Code § 1702.57** states, in part, no person shall exercise or attempt to exercise any rights, privileges, immunities, powers, franchises, or authority under the articles of a domestic corporation after such articles have been canceled or after such corporation has been dissolved or after the period of existence of the corporation specified in its articles has expired. According to the Ohio Secretary of State's website, the Corporation's articles of incorporation were cancelled effective July 6, 2023 due to failure to file a "Statement of Continued Existence". The Corporation continued to operate without legal authority since the date of cancellation.
2. **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 Corporation's December 31, 2024 and 2023 annual financial reports were due by April 30, 2025 and April 29, 2024, respectively, and were not filed with the Auditor of State until September 17, 2025 and May 9, 2024, respectively.

Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Corporation. The Corporation should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Corporation is unable to meet the deadline, the Corporation should file an extension request through the Auditor of State.

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KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 10, 2025

OHIO AUDITOR OF STATE KEITH FABER



**ENGLEWOOD COMMUNITY IMPROVEMENT CORPORATION
MONTGOMERY 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 11/6/2025

65 East State 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