



Dave Yost • Auditor of State



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Harrison Township Community Improvement Corporation
Montgomery County
5945 North Dixie Drive
Dayton, Ohio 45414

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Harrison Township Community Improvement Corporation, Montgomery County, (the CIC) for the period ended June 30, 2014 and the year ended December 31, 2013.

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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the period ended June 30, 2014 and year ended December 31, 2013.

The CIC'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 Status of Matters we Reported in our Prior Engagement

1. Our prior site visit for the years ended December 31, 2012 and 2011 noted that Ohio Revised Code Section 1724.05 requires the CIC to prepare its financial statements in accordance with generally accepted accounting principles (GAAP) and include the appropriate footnotes. The CIC did not prepare the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) for the period ended June 30, 2014 or the year ended December 31, 2013.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

March 18, 2015

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HARRISON TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

MONTGOMERY 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
MARCH 31, 2015**