



Dave Yost • Auditor of State



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Portage County Improvement Corporation
Portage County
217 South Chestnut St.
Ravenna, Ohio 44266

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Portage County Improvement Corporation, Portage County, (the Corporation) for the years ended December 31, 2014 and 2013 and period of May 11, 2012 through December 31, 2012.

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, 2014 and 2013 and period of May 11, 2012 through December 31, 2012.

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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses for the years ended December 31, 2014 and 2013 and period of May 11, 2012 through December 31, 2012.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 10, 2015

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PORTAGE COUNTY IMPROVEMENT CORPORATION

PORTAGE 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
JUNE 25, 2015**