



Dave Yost • Auditor of State



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Barry Strum
Community Improvement Corporation of Greater Cincinnati
Hamilton County
1776 Mentor Avenue, Suite 100
Cincinnati, Ohio 45212

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 Greater Cincinnati, Hamilton County, Ohio (the Corporation) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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 noted that the Corporation failed to file their 2014 annual report in a timely manner. Ohio Rev. Code, § 117.38, states that GAAP basis entities must file annual reports with the Auditor of State within 150 days of the fiscal year end. The Auditor of State may prescribe by rule or guidelines the forms for these reports. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Community Improvement Corporation of Great Cincinnati filed its fiscal year 2014 report on April 26, 2016 and did not obtain an extension. Failure to file an annual report could result in a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The AOS may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could result in auditing difficulties. We recommend the Corporation file its annual report at the end of each fiscal year with the Auditor of State's Office.

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

Dave Yost
Auditor of State

Columbus, Ohio

October 18, 2016

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**COMMUNITY IMPROVEMENT CORPORATION OF GREATER CINCINNATI
HAMILTON 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
NOVEMBER 10, 2016**