



Dave Yost • Auditor of State





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Community Improvement Corporation of East Liverpool Area Chamber of Commerce  
Columbiana County  
529 Market Street  
P.O. Box 94  
East Liverpool, Ohio 43920

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 East Liverpool Area Chamber of Commerce, Columbiana County, (the Community Improvement Corporation") for the years ended September 30, 2016 and 2015.

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 Community Improvement Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Community Improvement Corporation's financial statements, transactions or balances for the years ended September 30, 2016 and 2015.

The Community Improvement 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.

## Current Year Observations

1. Ohio Rev. Code § 117.38 and Auditor of State Bulletin 2015-007 require Community Improvement Councils to file their financial information in the Hinkle system formerly known as the Annual Financial Data Reporting System (AFDRS) within 120 days after the close of the fiscal year. The Community Improvement Council did file their 2015 financial information timely. The Community Improvement Council filed their 2016 report on February 21, 2017 and a waiver was not obtained.

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

**Dave Yost**  
Auditor of State

April 7, 2017

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**COMMUNITY IMPROVEMENT CORPORATION OF EAST LIVERPOOL AREA CHAMBER OF  
COMMERCE**

**COLUMBIANA 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, 2017**