



Dave Yost • Auditor of State



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Carroll County Community Improvement Corporation
Carroll County
61 North Lisbon Street
Carrollton, Ohio 44615

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Carroll County Community Improvement Corporation, Carroll County, (the Corporation) for the years ended December 31, 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 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, 2016 or 2015.

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.

Based on the results of our procedures, we found no significant compliance or accounting issues to report from our current year observations. However, when following up on current status of matters we reported in our prior engagement we noted the following had not been corrected:

Current Status of Matters we Reported in our Prior Engagement

The Corporation did not maintain supporting documentation for the amount recorded as land on their 2016 and 2015 balance sheet. The Corporation should locate/obtain support for the value (fair value at time of acquisition/donation) of these assets.

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

Dave Yost
Auditor of State

June 13, 2017

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CARROLL COUNTY COMMUNITY IMPROVEMENT CORPORATION

CARROLL 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 27, 2017**