



**COMMUNITY IMPROVEMENT CORPORATION OF DELAWARE  
DELAWARE COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2016 and 2015**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

Community Improvement Corporation of Delaware  
Delaware County  
PO Box 438  
Delaware, OH 43015

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 Delaware Ohio, Delaware 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 Government'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 and 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.

## Current Year Observations

1. We noted the Corporation did not file their 2016 financial statements due May 1, 2017 until May 3, 2017 with the HINKLE system. Ohio Rev. Code Section 117.38 requires each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Delaware Community Improvement Corporation should make note of the filing deadline and incorporate controls to help ensure reports are submitted on a timely basis.

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

**Dave Yost**  
Auditor of State

June 5, 2017

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# Dave Yost • Auditor of State

**COMMUNITY IMPROVEMENT CORPORATION OF DELAWARE**

**DELAWARE 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 20, 2017**