



**COMMUNITY IMPROVEMENT CORPORATION OF MOUNT GILEAD
MORROW 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 Mount Gilead
Morrow County
72 West High Street
Mount Gilead, Ohio 43338

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 Mount Gilead, Morrow County, Ohio, (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.

Current Status of Matter We Reported In Our Prior Engagement

Our prior audit for the years ended December 31, 2014 and 2013 noted the Corporation did not submit annual financial reports for fiscal years 2014 and 2013 as required by Ohio Rev. Code §1724.05 and Ohio Administrative Code §117-2-03(B). The Corporation has submitted annual financial reports for 2016 and 2015.

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

Dave Yost
Auditor of State
Columbus, Ohio

April 27, 2017

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Dave Yost • Auditor of State

COMMUNITY IMPROVEMENT CORPORATION OF MOUNT GILEAD

MORROW 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
MAY 11, 2017**