



Dave Yost • Auditor of State





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Community Improvement Corporation of Southern Clermont  
Clermont County  
102 Willow Street  
New Richmond, OH 45157

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 Southern Clermont, Clermont 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 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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2016 and 2015.

## **Current Year Observation**

Ohio Rev. Code § 117.38 requires that local public offices file their annual financial reports with the Auditor of State (AOS). Ohio Rev. Code § 1724.05 requires Community Improvement Corporations to file their financial reports to the AOS within 120 days of their fiscal year-end.

We noted that the Corporation did not file their 2016 Financial Statement/ Disclosure Report until August 14, 2017, which was beyond the 120 day requirement.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 19, 2017

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**COMMUNITY IMPROVEMENT CORPORATION OF SOUTHERN CLERMONT  
CLERMONT 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  
OCTOBER 3, 2017**