



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Fairview Park Community Improvement Corporation
Cuyahoga County
Fairview Park, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairview Park Community Improvement Corporation, Cuyahoga 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 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 Observations

We noted the Corporation was required to file its 2016 and 2015 financial reports, or alternative disclosure report, by May 1, 2017 and April 29, 2016, respectively. The reports were not filed until May 26, 2017.

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

Dave Yost
Auditor of State

August 16, 2017

This page intentionally left blank.



Dave Yost • Auditor of State

FAIRVIEW PARK COMMUNITY IMPROVEMENT CORPORATION

CUYAHOGA 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
AUGUST 29, 2017**