



Dave Yost • Auditor of State



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Jackson Community Improvement Corporation
Jackson County
P.O. Box 651
Jackson, Ohio 45640

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Jackson Community Improvement Corporation, Jackson 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 § 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 § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. Upon review of the Ohio Secretary of State's website, it was determined the Corporation's Articles of Incorporation were canceled on August 30, 2013 due to not filing a continued existence statement as required by Ohio Rev. Code § 1702.59. The Corporation has been inactive for several years, only reporting activity of dormant bank account fees. The Corporation closed its bank account on October 17, 2017 and has no assets or liabilities as of that date and has indicated its desire to dissolve. The Corporation should contact the Ohio Secretary of State about officially dissolving the Corporation.
2. The Corporation filed its 2015 and 2016 annual financial reports in the HINKLE system on August 15, 2016 and September 20, 2017, respectively, which was 108 and 142 days late, respectively. Ohio Rev Code § 1724.05 requires a community improvement corporation to prepare an annual report in accordance with generally accepted accounting principles and to file it with the Auditor of State within one hundred twenty (120) days following the last day of the corporation's fiscal year. The Corporation should ensure its annual report is filed in accordance with Ohio Rev. Code § 1724.05 each year.

Current Status of Matters we Reported in our Prior Engagement

In our prior audit for years ended December 31, 2014 and 2013, the Corporation did not prepare its financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as no footnotes were included and the Corporation did not file within the 120 day deadline. The Corporation filed their financial statements and notes in accordance with GAAP for years ended 2016 and 2015. However, the Corporation did not file their financial statements within the 120 day deadline.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

October 5, 2017



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JACKSON COMMUNITY IMPROVEMENT CORPORATION

JACKSON 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 19, 2017**