



**MARION AREA COMMUNITY IMPROVEMENT CORPORATION  
MARION COUNTY**

**BASIC AUDIT**

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



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

Marion Area Community Improvement Corporation  
Marion County  
222 W. Center Street  
Marion, Ohio 43302

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

## **Current Year Observations**

We noted the Corporation filed their 2015 annual financial report in the HINKLE system on May 6, 2016, which was not within the required deadline. Ohio Rev. Code §1724.05 requires a community improvement corporation to prepare an annual report in accordance with general accepted accounting principles and to file it with the Auditor of State within one hundred twenty 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.

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

**Dave Yost**  
Auditor of State

March 20, 2017

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# Dave Yost • Auditor of State

**MARION AREA COMMUNITY IMPROVEMENT CORPORATION**

**MARION 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  
MARCH 30, 2017**