



Dave Yost • Auditor of State





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The Perry County Community Improvement Corporation  
Perry County  
109 W. Main Street  
P.O. Box 579  
Somerset, Ohio 43783

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of The Perry County Community Improvement Corporation, Perry 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**

During 2016 and 2015, the Corporation did not maintain a general ledger of receipts and disbursements for all accounts. In addition, no monthly bank reconciliations were performed over the Corporation's two bank accounts. Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Although the activity of the Corporation was very limited during the period, the Corporation's Treasurer should maintain a detailed general ledger of receipts and disbursements and perform a monthly reconciliation. In addition, the Board should be provided the monthly reconciliations in order to keep them aware of the financial position of the Corporation.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

October 17, 2017

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**THE PERRY COUNTY COMMUNITY IMPROVEMENT CORPORATION**

**PERRY 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  
NOVEMBER 9, 2017**