



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Community Improvement Corporation of Bradford
Miami County
115 North Miami Avenue
Bradford, Ohio 45308

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 Bradford, Miami County, (the Corporation) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 revenue or expense activity during the years ended December 31, 2018 and 2017.

Current Year Observation and Current Status of Matter Reported in our Prior Engagement

Ohio Rev. Code Section 1724.05 requires, in part, the Corporation to file an annual report with the auditor of state within 120 days after the Corporation's fiscal year-end. However, the Corporation's 2018 and 2017 annual report filing requirements were met with alternate Hinkle System financial statement/disclosure reports filed May 1, 2019 and September 4, 2018, respectively, which was after the required due date of April 30 for each year. A similar matter was also identified in our prior engagement.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 3, 2019

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COMMUNITY IMPROVEMENT CORPORATION OF BRADFORD

MIAMI 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
JUNE 18, 2019**