



OHIO AUDITOR OF STATE
KEITH FABER



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Green Community Improvement Corporation
Summit County
Green, Ohio 44232

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

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

Ohio Rev. Code § 1724.05 requires the Corporation to file with the Auditor of State its annual report within 120 days following the last day of the Corporation's fiscal year. Although the Corporation filed annual reports for 2018 and 2017, the 2018 report was not filed until July 2, 2019, more than 120 days after the last day of the Corporation's fiscal year. The Corporation should ensure annual reports are timely filed with the Auditor of State.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2016 and 2015 included a late report filing for 2015.

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

Keith Faber
Auditor of State

Columbus, Ohio

August 30, 2019

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GREEN COMMUNITY IMPROVEMENT CORPORATION

SUMMIT 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
SEPTEMBER 19, 2019**