



Dave Yost • Auditor of State



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Conotton-Sandy-Tuscarawas Valley Community Improvement Corporation
Tuscarawas County
4791 Center Street
P.O. Box 335
Mineral City, Ohio 44656

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Conotton-Sandy-Tuscarawas Valley Community Improvement Corporation, Tuscarawas County, Ohio (the Corporation), for the years ended February 24, 2015 and 2014.

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 February 24, 2015 and 2014.

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

Ohio Rev. Code § 1724.05 requires community improvement corporations to report annually in accordance with generally accepted accounting principles. Additionally, the annual financial report must be filed with the Auditor of State within 120 days following the last day of the Corporation's fiscal year. The financial report is to be published on the Corporation's web site, or if the corporation does not have a web site, on the web site of the County in which the corporation is located.

Although the Corporation had very limited activity, the Corporation failed to submit their 2014 and 2013 financial reports to the Auditor of State within the 120 day deadline.

Failing to follow the requirements of Ohio Rev. Code § 1724.05 could result in the corrective actions provided for in Ohio Rev. Code § 1724.06.

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

Dave Yost
Auditor of State
Columbus, Ohio

November 20, 2015

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CONOTTON-SANDY-TUSCARAWAS VALLEY COMMUNITY IMPROVEMENT CORPORATION

TUSCARAWAS 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
DECEMBER 3, 2015**