



Dave Yost • Auditor of State



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Minster Community Improvement Corporation
Auglaize County
P.O. Box 1
Minster, Ohio 45865

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Minster Community Improvement Corporation, Auglaize County, (the CIC) for the years ended December 31, 2014 and 2013.

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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

The CIC'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 Status of Matters we Reported in our Prior Engagement

Our prior engagement noted that the Minster Community Improvement Corporation (CIC) had been in operation since 1980 but has not obtained tax exempt status in regard to federal taxation. We are aware that there are no significant amounts of revenue being received by the CIC at this time, but if there is a contribution in the future and tax exempt status has not been obtained, the CIC could be subject to federal taxation on those revenues if tax exempt status is not obtained. Similarly, donors cannot deduct contributions unless the Corporation has an exemption. This issue has not been corrected for years ended December 31, 2014 and 2013.

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

Dave Yost
Auditor of State

February 20, 2015

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MINSTER COMMUNITY IMPROVEMENT CORPORATION

AUGLAIZE 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 5, 2015**