



Dave Yost • Auditor of State



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West Milton Community Improvement Corporation
Miami County
29 Norris Drive
West Milton, Ohio 45383

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the West Milton Community Improvement Corporation, Miami County, (the Corporation) 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 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, 2014 and 2013.

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.

Current Status of Matters we Reported in our Prior Engagement

Our prior engagement noted that the Corporation did not prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) as required by **Ohio Rev. Code Section 1724.05**. This matter was not corrected for the years ended December 31, 2014 and 2013.

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

Dave Yost
Auditor of State

April 13, 2015

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WEST MILTON COMMUNITY IMPROVEMENT CORPORATION

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
MAY 7, 2015**