



Dave Yost • Auditor of State



Dave Yost • Auditor of State

City of Amherst Community Improvement Corporation
480 Park Avenue
Amherst, Ohio 44001

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of Amherst Community Improvement Corporation, Lorain County (the Corporation) for the years ended December 31, 2015 and 2014.

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, 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 Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

There is no evidence the Corporation filed its annual financial report for fiscal year 2014. The Corporation filed its fiscal year 2015 annual financial report with the Auditor of State on September 14, 2016. The filing due date was April 29, 2016. The Corporation should file their annual financial report with the Auditor of State in accordance with Ohio Rev. Code §117.38. Failing to timely file could result in being ineligible for reduced audit procedures in the future.

Current Status of Matters we Reported in our Prior Engagement

Our prior engagement for the years ended December 31, 2013 and 2012 reported to management the Corporation did not file its annual financial report with the auditor of state for fiscal year 2013 or fiscal year 2012.

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

Dave Yost
Auditor of State

December 7, 2016

This page intentionally left blank.



Dave Yost • Auditor of State

CITY OF AMHERST COMMUNITY IMPROVEMENT CORPORATION

LORAIN 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 20, 2016**