



Dave Yost • Auditor of State



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Elyria Community Improvement Corporation
Lorain County
131 Court Street
Elyria, Ohio 44035

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Elyria Community Improvement Corporation, Lorain County (the Corporation) for the years ended June 30, 2016 and 2015.

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 June 30, 2016 and 2015.

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.

The Corporation filed its fiscal year 2015 annual financial report with the Auditor of State on September 21, 2016. The filing due date was October 28, 2015. The Corporation filed its fiscal year 2016 annual financial report with the Auditor of State on November 23, 2016. The filing due date was October 28, 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.

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

Dave Yost
Auditor of State

December 14, 2016

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ELYRIA 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 27, 2016**