



Dave Yost • Auditor of State



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Community Improvement Corporation of the City of Girard, Ohio
Trumbull County
444 High Street NE
Warren, Ohio 44482

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of the City of Girard, Ohio, Trumbull County, (the CIC) for the years ended December 31, 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 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, 2016 or 2015.

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 Year Observations

Ohio Rev. Code §1724.05 requires the Corporation to file with the Auditor of State its annual report within 120 days following the last day of the Corporation's fiscal year. Although the Corporation filed the annual reports for both 2015 and 2016, the 2016 report was not filed until May 2, 2017, more than 120 days after the last day of the Corporation's fiscal year. The Corporation should ensure annual reports are timely filed with the Auditor of State.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 13, 2017

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**COMMUNITY IMPROVEMENT CORPORATION OF THE CITY OF GIRARD
TRUMBULL 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
JUNE 27, 2017**