



Dave Yost • Auditor of State



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Community Improvement Corporation of Ravenna
Portage County
210 Parkway
PO Box 1215
Ravenna, Ohio 44266

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 Ravenna, Portage County, (the Corporation) 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 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 years ended December 31, 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.

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 annual reports for 2015 and 2016, the 2015 report was not filed until June 7, 2016, 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

August 23, 2017

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COMMUNITY IMPROVEMENT CORPORATION OF RAVENNA

WARREN 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
SEPTEMBER 5, 2017