



Dave Yost • Auditor of State



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June 15, 2017

Community Improvement Corporation of Fulton County
Fulton County
Wauseon, Ohio

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 Fulton County, Fulton County, Ohio (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 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 Observation

Ohio Rev. Code § 1724.05 provides that each community improvement corporation shall prepare an annual financial report that is prepared according to generally accepted accounting principles. The financial report shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year.

Auditor of State Bulletin 2015-007 provides comprehensive guidance related to required annual financial report filings by public offices.

The Corporation's annual financial report filings for 2016 and 2015 were made on June 1, 2017 and May 5, 2016. The due dates for these filings were May 1, 2017 and April 29, 2016, respectively. We recommend the Corporation file its annual financial reports within the one hundred twenty day time frame.

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

Dave Yost
Auditor of State

June 15, 2017

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FULTON COUNTY COMMUNITY IMPROVEMENT CORPORATION

FULTON 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 29, 2017**