Macedonia Community Development Corporation
Montgomery County
27 North Gettysburg Ave.
Dayton, Ohio 45417

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Macedonia Community Development Corporation, Montgomery 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 Corporaiton'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 Status of Matters we Reported in our Prior Engagement

Our prior site visit for the years ended December 31, 2014 and 2013 noted that **Ohio Rev. Code §1724.05** requires the corporations to file annual financial statements with the Auditor of State within 120 days of fiscal year end. The Corporation filed annual financial statements for 2015 with the Auditor of State within the 120 days, however, the Corporation did not file the annual financial statements for 2016 within the required time frame. The Corporation should develop policies and procedures to improve compliance with this requirement.

Dave Yost
Auditor of State

September 25, 2017

This page intentionally left blank.

Dave Yost · Auditor of State

MACEDONIA COMMUNITY DEVELOPMENT CORPORATION

MONTGOMERY 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
OCTOBER 5, 2017