



OHIO AUDITOR OF STATE
KEITH FABER





101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

City of East Liverpool Community Improvement Corporation
Columbiana County
East Liverpool, Ohio 43920

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of East Liverpool Community Improvement Corporation, Columbiana County, (the Community Improvement Corporation”) for the year ended December 31, 2018.

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 Community Improvement Corporation’s financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Community Improvement Corporation’s financial statements, transactions or balances for the year ended December 31, 2018.

The Community Improvement 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.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

Current Year Observation

1. **Ohio Rev. Code § 117.38** and Auditor of State Bulletin 2015-007 require Community Improvement Councils to file their financial information in the Hinkle system formerly known as the Annual Financial Data Reporting System (AFDRS) within 120 days after the close of the fiscal year. The Community Improvement Council (CIC) filed their 2018 report on May 10, 2019 which is beyond the deadline of April 30, 2019.

Keith Faber
Auditor of State

Columbus, Ohio

July 17, 2019

This page intentionally left blank.

OHIO AUDITOR OF STATE
KEITH FABER



CITY OF EAST LIVERPOOL COMMUNITY IMPROVEMENT CORPORATION

COLUMBIANA 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
JULY 30, 2019**