



Dave Yost • Auditor of State



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Anna Community Improvement Corporation
Shelby County
PO Box 140
Anna, OH 45302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Anna Community Improvement Corporation, Shelby County, (the CIC) for the years ended December 31, 2014 and 2013.

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, 2014 and 2013.

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 Status of Matters we Reported in our Prior Engagement

- 1) Our prior engagement noted that the Anna Community Improvement Corporation did not prepare financial statements, including footnotes, in accordance with Generally Accepted Accounting Principles (GAAP) as required by **Ohio Rev. Code Section 1724.05**. This matter was not corrected for the fiscal years ended December 31, 2014 and 2013.
- 2) Our prior engagement also noted that the Anna Community Improvement Corporation (CIC) has been in operation since 1997 but has not obtained tax exempt status in regards to State and Federal taxation. The CIC's Articles of Incorporation indicate the organization was established as a tax exempt organization, and the CIC has operated in that manner from its inception. This matter was not corrected for the fiscal years ended December 31, 2014 and 2013.

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

Dave Yost
Auditor of State

March 30, 2015

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ANNA COMMUNITY IMPROVEMENT CORPORATION

SHELBY 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
APRIL 9, 2015**