



Dave Yost • Auditor of State





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Community Improvement Corporation of Greenville  
Darke County  
100 Public Square  
Greenville, Ohio 45331

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 Greenville, Darke County, (the Corporation) 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 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, 2014 and 2013.

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

1. We examined the Corporation's bank information at December 31, 2014. We identified that the Corporation did not complete a formal monthly bank reconciliation from March 2014 through December 2014. Even if there are no reconciling items at the end of a month, the Corporation should complete a formal bank reconciliation on a monthly basis as evidence that the total cash and certificate of deposit account balances can be reconciled to the Corporation's accounting records.

A handwritten signature in cursive script that reads "Dave Yost".

**Dave Yost**  
Auditor of State

April 13, 2015

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**COMMUNITY IMPROVEMENT CORPORATION OF GREENVILLE**

**DARKE 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  
MAY 7, 2015**