



Dave Yost • Auditor of State



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Community Improvement Corporation of Rittman
Wayne County
30 N. Main Street
Rittman, Ohio 44270

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 Rittman, Wayne County, Ohio, (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 or 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 Year Observations

The CIC failed to issue a Certificate of Continued Existence with the Secretary of State which resulted in cancellation by the Secretary of State in February of 2014.

The CIC should contact the Secretary of State and file the required documentation to reinstate the CIC as an incorporated entity.

Current Status of Matters We Reported In Our Prior Engagement

In addition to the matter reported above, our prior site review for the years ended December 31, 2012 and 2011 included a comment concerning the 501(C)(3) status of the CIC. The CIC has included a footnote to the annual GAAP report which indicates they are unaware of the current status of the CIC's 501(C)(3) status. For the GAAP report for the years ending December 31, 2014 and 2013, a similar footnote was included.

Since the Corporation is organized as a Community Improvement Corporation, the Corporation should review the rules governing their tax exempt status to ensure they are in compliance with federal tax exemption standards.

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

Dave Yost
Auditor of State
Columbus, Ohio

September 18, 2015

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**COMMUNITY IMPROVEMENT CORPORATION OF RITTMAN
WAYNE 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 6, 2015**