



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Huber Heights Community Improvement Corporation
Montgomery County
7801 N. Dixie Drive
Dayton, Ohio 45414

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Huber Heights Community Improvement Corporation, Montgomery 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 or 2013.

The District'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 site visit for the years ended December 31, 2012 and 2011 noted that the Article III, Section 1 of the Code of Regulations of Community Improvement Corporation of Huber Heights, states in part that there shall be an annual meeting of the Board of Trustees of the Corporation in the month of February. This matter was not resolved during the years ended December 31, 2014 and 2013. The CIC should file the appropriate forms with the Internal Revenue Service and the State of Ohio to obtain formal tax-exempt status.

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

Dave Yost
Auditor of State

July 6, 2015

This page intentionally left blank.



Dave Yost • Auditor of State

HUBER HEIGHTS COMMUNITY IMPROVEMENT 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
JULY 16, 2015**