



Dave Yost • Auditor of State



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Macedonia Community Development Corporation
Montgomery County
27 North Gettysburg Ave.
Dayton, Ohio 45417

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Macedonia Community Development Corporation, Montgomery County, (the CDC) 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 CDC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CDC's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

The CDC'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

Our prior site visit for the years ended December 31, 2012 and 2011 noted that **Ohio Rev. Code §1724.05** requires the corporations to file annual financial statements with the Auditor of State within 120 days of fiscal year end. The CDC did not file its 2014 and 2013 annual financial statements with the Auditor of State. The CDC should develop policies and procedures to improve compliance with this requirement.

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

Dave Yost
Auditor of State

October 7, 2015

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MACEDONIA COMMUNITY DEVELOPMENT 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
OCTOBER 20, 2015**