



Dave Yost • Auditor of State



Dave Yost • Auditor of State

CIC of Paulding Village
Paulding County
116 South Main Street
Paulding, Ohio 45879-1408

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the CIC of Paulding Village, Paulding County, Ohio (the CIC) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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 Observation

We noted that the CIC of Paulding Village filed their 2014 and 2015 annual financial reports on April 6, 2016 and May 3, 2016, respectively, which were after the required due dates. In accordance with Ohio Rev. Code § 1724.05, the financial report should be filed with the auditor of state within one hundred twenty days following the last day of the CIC's fiscal year.

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

Dave Yost
Auditor of State

May 20, 2016

This page intentionally left blank.



Dave Yost • Auditor of State

**COMMUNITY IMPROVEMENT CORPORATION OF PAULDING VILLAGE
PAULDING 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
JUNE 7, 2016**