



Dave Yost • Auditor of State



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Community Improvement Corporation of Summit, Medina, and Portage Counties
c/o Greater Akron Camber
1 Cascade Plaza 17th Floor
Akron, OH 44308

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 Summit, Medina, and Portage Counties, Summit County, (the Corporation) 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 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, 2015 or 2014.

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.

Based on the results of our procedures, we noted the following matter we wish to bring to your attention.

*** Ohio Rev. Code, § 1724.05**, requires the Corporation to file with the Auditor of State its annual report within 120 days following the last day of the Corporation's fiscal year. Although the Corporation filed annual reports for 2015 and 2014, they were not filed until November 9, 2016 and July 21, 2015, respectively. The Corporation should ensure annual reports are timely filed with the Auditor of State.

*This matter was also reported in the prior audit of the financial statements.

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

Dave Yost
Auditor of State

December 16, 2016

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COMMUNITY IMPROVEMENT CORPORATION OF SUMMIT, MEDINA AND PORTAGE COUNTIES

SUMMIT 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
DECEMBER 20, 2016**