



Dave Yost • Auditor of State



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Community Improvement Corporation of New Bremen
Auglaize County
P.O. Box 27
214 North Washing Street
New Bremen, Ohio 45869

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 New Bremen, Auglaize County, (the CIC) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of Matters we Reported in our Prior Engagement

1. Our prior engagement for the years ended December 31, 2014 and 2013 noted three items, 1) the CIC did not file a Form 990 with the Ohio Attorney General even though in 2014 and 2013 gross receipts exceeded \$5,000 and they maintained gross assets that exceeded \$15,000, 2) the CIC filed its articles of incorporation in 1979 but has not obtained tax exempt status and 3) the CIC did not file its 2013 and 2014 financial report timely. These matters were fully corrected for the fiscal years ended December 31, 2016 and 2015.

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

Dave Yost
Auditor of State

June 26, 2017

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COMMUNITY IMPROVEMENT CORPORATION OF NEW BREMEN

AUGLAIZE 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 11, 2017**