



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Community Improvement Corporation of Ashland  
Ashland County  
1123 State Route 96  
Ashland, Ohio 44805

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 Ashland, Ashland County, Ohio, (the Corporation) 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 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, 2016 or 2015.

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 found no significant compliance or accounting issues to report.

## **Current Status of Matter We Reported In Our Prior Engagement**

Our prior audit for the years ended December 31, 2014 and 2013 noted the reconciled bank balance was \$59 less than the cash balance reported on the Corporation's 2014 financial statement. The source of this variance was identified in 2015 and this issue has been resolved.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 2, 2017

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**COMMUNITY IMPROVEMENT CORPORATION OF ASHLAND**

**ASHLAND 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  
AUGUST 15, 2017**