



**COMMUNITY IMPROVEMENT CORPORATION OF ORRVILLE
WAYNE COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2016-2015



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Community Improvement Corporation of Orrville
Wayne County
100 N. Vine Street, PO Box 67
Orrville, Ohio 44667

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 Orrville, Wayne County, Ohio, (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 Government'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.

We obtained written representation from the governing Board that the CIC had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2016 and 2015.

Current Status of Matters We Reported In Our Prior Engagement

1. Our prior audit for the years ended December 31, 2014 and 2013 noted that the CIC did not submit an annual financial report. The CIC has corrected the matter.

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

Dave Yost
Auditor of State

July 5, 2017

This page intentionally left blank.



Dave Yost • Auditor of State

COMMUNITY IMPROVEMENT CORPORATION OF ORRVILLE

WAYNE 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 31, 2017