



Dave Yost • Auditor of State





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Cuyahoga County Community Improvement Corporation  
Cuyahoga County  
1240 Huron Road, Suite 300  
Cleveland, Ohio 44115

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cuyahoga County Community Improvement Corporation, Cuyahoga County, (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 and 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 Matters we Reported in our Prior Engagement**

1. Our prior audit for the years ended December 31, 2014 and 2013 included a recommendation to include all its bank accounts on its bank reconciliations. A review of the Corporation's bank reconciliations as of December 31, 2016 and 2015 showed they included all bank accounts.
2. Our prior audit for the years ended December 31, 2014 and 2013 also included a recommendation to complete and file annual financial reports in accordance with the requirements of Ohio Rev. Code Section 1724.05. The Corporation completed these filings for 2016 and 2015.

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

**Dave Yost**  
Auditor of State

May 30, 2017

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**CUYAHOGA COUNTY COMMUNITY IMPROVEMENT CORPORATION**

**CUYAHOGA 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 13, 2017**