



Dave Yost • Auditor of State



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Fairfax Community Improvement Corporation
Hamilton County
Fairfax, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Fairfax Community Improvement Corporation, Hamilton 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.

Current Year Observations

- Ohio Revised Code § 117.38 requires financial statements to be filed with the Auditor of State. The CIC was required to file their financial statements by April 29, 2016 for fiscal year ending December 31, 2015. The required filing was not completed until May 18, 2017 for fiscal year ending December 31, 2015. The CIC should file the annual financial statements by the required date.
- Ohio Revised Code § 1702.59 states that every nonprofit corporation incorporated under the general corporation laws of this state shall file with the Secretary of State a verified Statement of Continued Existence. The CIC's Ohio Certification from the Secretary of State was cancelled August 30, 2013 for failure to file a Statement of Continued Existence. We recommend that the CIC file the Statement of Continued Existence with the Ohio Secretary of State.

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

Dave Yost
Auditor of State

Columbus, Ohio

May 25, 2017

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COMMUNITY IMPROVEMENT CORPORATION OF FAIRFAX

HAMILTON 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**