



Dave Yost • Auditor of State



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Holmes Community Improvement Corporation
Holmes County
2 Court Street, Suite 21
Millersburg, OH 44654

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

Prior Year Observation

In prior audit the CIC failed to provide documentation for expenditure, a reimbursement for a board of Trustees meeting held during lunch, which violates Ohio Rev. Code § 149.43.

The CIC provided supporting documentation for expenditures in the current year audit, this issue has been corrected.

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

Dave Yost
Auditor of State
Columbus, Ohio

July 24, 2017

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HOLMES COUNTY COMMUNITY IMPROVEMENT CORPORATION

HOLMES 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 22, 2017**