



Dave Yost • Auditor of State



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Lawrence Township Community Improvement Corporation
Tuscarawas County
P.O. Box 190
10867 Industrial Parkway, NW
Bolivar, Ohio 44612

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Lawrence Township Community Improvement Corporation, Tuscarawas 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 § 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 § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

Ohio Rev. Code § 1724.05 requires community improvement corporations to report annually in accordance with generally accepted accounting principles. Additionally, the annual financial report must be filed with the Auditor of State within 120 days following the last day of the Corporation's fiscal year. The financial report is to be published on the Corporation's web site, or if the corporation does not have a web site, on the web site of the County in which the corporation is located.

Although the Corporation filed financial statements and notes for both 2016 and 2015 with the Auditor of State, the financial statements were not in accordance with generally accepted accounting principles. Additionally, the Corporation also failed to meet the requirements of publishing the financial statements on a website.

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

Dave Yost
Auditor of State
Columbus, Ohio

May 15, 2017

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LAWRENCE TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

TUSCARAWAS 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
MAY 30, 2017**