



Dave Yost • Auditor of State



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Minster Community Improvement Corporation
Auglaize County
P.O. Box 1
Minster, Ohio 45865

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

We obtained written representation from the governing Board that the Corporation had no revenue or expense activity during the years ended December 31, 2016 and 2015.

Current Status of Matters we Reported in our Prior Engagement

Our prior engagement identified that the Corporation had been in operation since 1980, but had not obtained tax exempt status in regards to federal taxation.

We are aware that there were no significant amounts of revenue received by the Corporation during the period, but if there is a contribution in the future, the Corporation could be subject to federal taxation on those revenues if tax exempt status is not obtained. Similarly, donors cannot deduct contributions unless the Corporation has a tax exemption.

This issue has not been corrected for years ended December 31, 2016 and 2015.

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

Dave Yost
Auditor of State

May 15, 2017

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MINSTER COMMUNITY IMPROVEMENT CORPORATION

AUGLAIZE 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 25, 2017**