



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

Sandusky County Community Improvement Corporation  
Sandusky County  
2511 Countryside Drive, Suite C  
Fremont, Ohio 43420-3021

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Sandusky County Community Improvement Corporation, Sandusky 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 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 Rev. Code § 1724.05** provides each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state. The report shall be certified by the proper officer or board and filed with the auditor of state within one hundred twenty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish the report on the corporation's website.

The 2016 financial report was not filed until May 18, 2017, which is not within one hundred twenty days after the close of the fiscal year. We recommend the CIC file the financial reports within one hundred twenty days after the close of the fiscal year.

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

**Dave Yost**  
Auditor of State

August 22, 2017

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**SANDUSKY COUNTY COMMUNITY IMPROVEMENT CORPORATION**

**SANDUSKY 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  
SEPTEMBER 7, 2017**