



Dave Yost • Auditor of State



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Copley Community Improvement Corporation
Summit County
1540 S. Cleveland-Massillon Road
Copley, Ohio 44321

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Copley Community Improvement Corporation, Summit County, (the Corporation) for the year ended December 31, 2017.

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 year ended December 31, 2017.

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 Board of Directors that the Corporation had no cash, assets, liabilities, revenues or expenses during the year ended December 31, 2017.

Current Year Observations

Ohio Rev. Code § 1724.05 provides in pertinent part, each community improvement corporation shall prepare an annual financial report which shall be filed with the auditor of state (AOS) within one hundred twenty days following the last day of the corporation's fiscal year. The Corporation did not file its fiscal year 2017 financial information with the AOS via the Hinkle System until August 1, 2018, which was two hundred thirteen days after the last day of the fiscal year. In addition, the Corporation did not properly file the Alternate Hinkle System Financial Statement Disclosure Report with the AOS via the Hinkle System. The Corporation should file its complete annual financial report or the Alternative Hinkle System Financial Statement Disclosure Report with the AOS via the Hinkle System within 120 days of fiscal year end. For additional information refer to the AOS Bulletin 2015-007.

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

Dave Yost
Auditor of State

September 24, 2018

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COPLEY COMMUNITY IMPROVEMENT CORPORATION

SUMMIT 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
OCTOBER 11, 2018**