



Dave Yost • Auditor of State



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Zanesville Community Improvement Corporation
Muskingum County
401 Market Street
Zanesville, Ohio 43701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Zanesville Community Improvement Corporation, Muskingum County, Ohio (the CIC), for the years ended December 31, 2017 and 2016.

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 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, 2017 and 2016.

The CIC'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.

We obtained written representation from the governing Board that the CIC had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2017 and 2016.

Current Year Observations

Ohio Revised Code § 1724.05 requires each community improvement corporation to file an annual financial report with the Auditor of State within one hundred twenty days following the last day of the corporation's fiscal year, unless the Auditor of State extends that deadline. We confirmed the CIC filed an Alternate Hinkle Financial Statement/Disclosure Report, in accordance with AOS Bulletin 2015-007; however, this form was not filed within the allotted timeframe for the years ended December 31, 2017 and 2016. The CIC filed the 2016 annual report on September 21, 2017 and the 2017 annual report on May 3, 2018. Failure to file within ninety days of the prescribed timeframe can result in the Auditor of State notifying the Secretary of State to cancel the CIC's articles of incorporation for failure to file.

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

Dave Yost
Auditor of State

September 4, 2018

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ZANESVILLE COMMUNITY IMPROVEMENT CORPORATION

MUSKINGUM 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 18, 2018**