



OHIO AUDITOR OF STATE
KEITH FABER



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Hudson Community Improvement Corporation
Summit County
Hudson, Ohio 44236

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hudson Community Improvement Corporation, Summit County, (the Corporation) for the years ended December 31, 2018 and 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 years ended December 31, 2018 and 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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. The Corporation did not have activity during the years ended December 31, 2018 and 2017; therefore, the Corporation was still required to file the "Alternative Hinkle System Financial Statement/Disclosure Report" with the Auditor of State of Ohio through the Hinkle filing system. However, the Corporation incorrectly filed a "Statement of Financial Condition."

The Corporation should ensure they are properly filing the "Alternative Hinkle System Financial Statement/Disclosure Report" with the Auditor of State of Ohio through the Hinkle filing system.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2018 and 2017.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

August 30, 2019

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HUDSON 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
SEPTEMBER 10, 2019**