



OHIO AUDITOR OF STATE
KEITH FABER





101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

City of East Liverpool Community Improvement Corporation
Columbiana County
126 West 6th Street
East Liverpool, Ohio 43920

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of East Liverpool Community Improvement Corporation, Columbiana County, (the Community Improvement Corporation) for the year ended December 31, 2019.

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 Community Improvement Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Community Improvement Corporation's financial statements, transactions or balances for the year ended December 31, 2019.

The Community Improvement 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 no significant compliance or accounting issues to report.

Current Status of Matter Reported in our Prior Engagement

Our prior basic audit for the year ended December 31, 2018 noted the Community Improvement Corporation did not file their annual financial statement in the HINKLE system within the 120 day requirement in accordance with Ohio Rev. Code § 117.38 and Auditor of State Bulletin 2015-007. The Community Improvement Corporation filed their annual report within the required time frame for the year ended December 31, 2019.

Keith Faber
Auditor of State

Columbus, Ohio

August 24, 2020

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CITY OF EAST LIVERPOOL COMMUNITY IMPROVEMENT CORPORATION

COLUMBIANA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/3/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov