



**COMMUNITY IMPROVEMENT CORPORATION OF ORRVILLE
WAYNE COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2014-2013



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Community Improvement Corporation of Orrville
Wayne County
100 N. Vine Street, P.O. Box 67
Orrville, Ohio 44667

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the related documents of the Community Improvement Corporation of Orrville, Wayne County, Ohio, (the CIC) for the years ended December 31, 2014 and 2013.

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 related documents for the years ended December 31, 2014 or 2013.

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 Observation

Ohio Rev. Code §1724.05 and Ohio Administrative Code §117-2-03(B) requires entities to submit an annual financial report. Although the CIC did not have any activity for fiscal years 2014 and 2013, there was not a letter submitted to the Local Government Service department of the Auditor of State's Office disclosing such information for either fiscal year.

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

Dave Yost
Auditor of State
Columbus, Ohio

November 3, 2015

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COMMUNITY IMPROVEMENT CORPORATION OF ORRVILLE

WAYNE 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
NOVEMBER 24, 2015**