



Dave Yost • Auditor of State





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Community Improvement  
Corporation of Pickerington  
Fairfield County  
13 West Columbus Street  
Pickerington, Ohio 43137

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Community Improvement Corporation of Pickerington, Fairfield County, (the Corporation) 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 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, 2014 and 2013.

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 one significant issue to report.

## Current Year Observations

1. The Corporation was unable to provide its Articles of Incorporation for inspection. Upon review of the Ohio Secretary of State's website, it was determined the Corporation's Articles of Incorporation were canceled in 1998. The Corporation has been inactive for several years, only receiving very little interest income. We recommend for the Corporation to establish a new Articles of Incorporation and update its status with the Ohio Secretary of State.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 5, 2015

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**COMMUNITY IMPROVEMENT CORPORATION OF PICKERINGTON**

**FAIRFIELD 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  
JUNE 18, 2015**