



Dave Yost • Auditor of State





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Jackson Center Community Improvement Corporation  
Shelby County  
115 E. Pike Street  
P.O. Box 278  
Jackson Center, OH 45334

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jackson Center Community Improvement Corporation, Shelby County, (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 financial statements, transactions or balances for the years ended December 31, 2014 and 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 Section 1724.05** states, in part that, each community improvement corporation shall prepare an annual financial report in accordance with generally accepted accounting principles (GAAP). The Jackson Center Community Improvement Corporation (CIC) did not prepare the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) for the years ended December 31, 2014 and 2013. The CIC should implement procedures to provide for completing and filing annual financial statements in accordance with GAAP as required.

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

**Dave Yost**  
Auditor of State

May 4, 2015

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**JACKSON CENTER COMMUNITY IMPROVEMENT CORPORATION**

**SHELBY 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  
MAY 14, 2015**