



Dave Yost • Auditor of State



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Jackson Community Improvement Corporation
Jackson County
408 Redondo Drive
Jackson, Ohio 45640

We have completed certain procedures in accordance with Ohio Rev. Code §117.01(G) to the accounting records and related documents of the Jackson Community Improvement Corporation, Jackson County, Ohio (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 §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 §117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

Ohio Rev. Code §1724.05 provides that each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state pursuant to §117.20 of the Revised Code, that is prepared according to generally accepted accounting principles, and that is certified by the board of directors of the corporation or its treasurer or other chief fiscal officer to the best knowledge and belief of those persons certifying the report. The financial report shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year, unless the auditor of state extends that deadline. The auditor of state may establish terms and conditions for granting any extension of that deadline.

The Corporation did not prepare the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) for the years ended 2014 and 2013, as no footnotes were included. It was also noted that the financial reports were not signed by Board Members or filed with the Auditor of State's Office within the 120 day deadline.

The Corporation should prepare its financial statements in accordance with GAAP, including footnotes. The Corporation Board Members should sign the financial statements and file them with the Auditor of State within 120 days of year end.

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

Dave Yost
Auditor of State
Columbus, Ohio

October 26, 2015

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JACKSON COMMUNITY IMPROVEMENT CORPORATION

JACKSON 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 10, 2015**