



Dave Yost • Auditor of State





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Russia Community Improvement Corporation  
Shelby County  
PO Box 305  
Russia, OH 45363

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Russia 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 Status of Matters we Reported in our Prior Engagement**

Our prior engagement noted that the Russia Community Improvement Corporation (CIC) has been in operation since 1996 but has not obtained tax exempt status in regards to State and Federal taxation. The CIC's Articles of Incorporation indicate the organization was established as a tax exempt organization, and the CIC has operated in that manner from its inception. This matter was not corrected for the fiscal years ended December 31, 2014 and 2013.

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

**Dave Yost**  
Auditor of State

March 31, 2015

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**RUSSIA CIC**

**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  
APRIL 14, 2015**