



Dave Yost • Auditor of State



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Community Improvement Corporation of Washington Court House
Fayette County
105 N. Main Street
Washington Court House, Ohio 43160

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 Washington Court House, Fayette County, (the *CIC*) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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

1. **Ohio Revised Code Section 1724.05** requires the CIC to prepare an annual financial report in accordance with generally accepted accounting principles. The annual financial report filed with the Auditor of State was not prepared in conformity with generally accepted accounting principles and did not include footnotes to the financial statements.

The CIC should prepare and file annual financial statements in accordance with general accepted accounting principles with the Auditor of State by the required deadline.

Current Status of Matters We Reported in Our Prior Engagement

1. In addition to the financial statements not being reported according to generally accepted accounting principles reported in item 1 above, our prior engagement for the years ended December 31, 2013 and 2012 included a comment for not filing a statement of existence with the Ohio Secretary of State resulting in the cancellation of the articles of incorporation. The Ohio Secretary of State's website confirmed the Corporation did file a statement of existence on October 21, 2014, and the CIC's articles of incorporation were retroactively reinstated through 2017.

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

Dave Yost
Auditor of State

Columbus, Ohio

April 27, 2016

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COMMUNITY IMPROVEMENT CORPORATION OF WASHINGTON COURTHOUSE

FAYETTE 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 24, 2016**