



Dave Yost • Auditor of State



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City of East Liverpool Community Improvement Corporation
Columbiana County
126 West Sixth Street
East Liverpool, Ohio 43920

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of East Liverpool Community Improvement Corporation, Columbiana County, (the "Community Improvement Corporation") for the year ended December 31, 2017.

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 Community Improvement Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Community Improvement Corporation's financial statements, transactions or balances for the year ended December 31, 2017.

The Community Improvement 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 no significant compliance or accounting issues to report.

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

Dave Yost
Auditor of State

July 25, 2018

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**CITY OF EAST LIVERPOOL COMMUNITY IMPROVEMENT CORPORATION
COLUMBIANA 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
AUGUST 7, 2018**