



Dave Yost • Auditor of State



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Holmes County Community Improvement Corporation
Holmes County
75 East Clinton St, Suite 105
Millersburg, Ohio 44654

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Holmes County Community Improvement Corporation, Holmes County, Ohio, (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 or 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 § 149.43 requires the CIC to maintain all public records, including expenditure supporting documentation. In December 2013, the CIC issued a reimbursement to a Board Member for a Board of Trustees meeting held during lunch. The total amount of the reimbursement was \$56.10. The CIC did not maintain documentation to support the reimbursement of this amount. It was noted the reimbursement was deemed reasonable and no repayment of the reimbursement was required.

The CIC should ensure supporting documentation is maintained for all disbursements made from CIC funds.

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

Dave Yost
Auditor of State
Columbus, Ohio

August 27, 2015

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HOLMES COUNTY COMMUNITY IMPROVEMENT CORPORATION

HOLMES 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
SEPTEMBER 22, 2015**