



Dave Yost • Auditor of State



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Community Improvement Corporation of Jackson Township
Stark County
5735 Wales Ave. NW
Massillon, Ohio 44646

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 Jackson Township, Stark County, (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 Section 117.11(A). Because our procedures were not designed to opine on 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 Section 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

We noted the Corporation filed an annual financial statement report with the Auditor of State for fiscal year 2014 and 2013 in accordance with Chapter 1724.05 of the Ohio Revised Code (ORC) as required. However, Chapter 1724.05 of the ORC further requires the Corporation to submit a financial statement report in conformity with the requirements of the Government Accounting Standards Board Statement No. 34. The financial statement report was prepared in conformance with the Income Tax Basis. The Corporation should prepare financial statement reports in conformance with generally accepted accounting principles.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

July 16, 2015

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JACKSON TOWNSHIP COMMUNITY IMPROVEMENT CORPORATION

STARK 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
JULY 30, 2015**