



Dave Yost • Auditor of State



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Newton Falls Area Community Improvement Corporation
419 N. Center Street
Newton Falls, Ohio 44444

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Newton Falls Area Community Improvement Corporation, Trumbull 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.

We obtained written representation from the governing Board that the CIC had no revenue or expense activity during the years ended December 31, 2014 and 2013.

Current Status of Matters we Reported in our Prior Engagement

1. The Corporation could not locate the By-Laws for this CIC. We recommend that all records be retained as they relate to the Corporation. If the By-Laws are located, they should be presented to the examiners in future site visits/audits.
2. The Corporation was unable to find any filings for Tax Exempt status as a 501(c)(3) Corporation with the IRS. As a Community Improvement Corporation, the entity is required to have this filing. We recommend the Corporation verify the filing status with the IRS and/or file for tax exempt status with the IRS, so the Corporation will be classified as a 501(c)(3) corporation.

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

Dave Yost
Auditor of State
Columbus, Ohio

May 28, 2015

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NEWTON FALLS AREA COMMUNITY IMPROVEMENT CORPORATION

TRUMBULL 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
JUNE 23, 2015**