



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Greater Alliance Development Corporation
Stark County
Alliance, Ohio 44601

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Greater Alliance Development Corporation, Stark County, (the Corporation) for the years ended May 31, 2019 and 2018.

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 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 May 31, 2019 and 2018.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted the Corporation filed its 2018 and 2019 financial reports with the Auditor of State on October 4, 2018 and October 1, 2019, respectively. Ohio Rev. Code Section 1724.05 provides in pertinent part, each community improvement corporation shall prepare an annual financial report which shall be filed with the Auditor of State within one hundred twenty days following the last day of the corporation's fiscal year.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

November 12, 2019

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GREATER ALLIANCE DEVELOPMENT 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
NOVEMBER 26, 2019**