



Dave Yost • Auditor of State



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Noble Township – City of Defiance
Joint Economic Development District
Defiance County
22485 Mill Street
Defiance, Ohio 43512-1211

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Noble Township – City of Defiance Joint Economic Development District, Defiance County, Ohio (the District) for the years ended December 31, 2015 and 2014.

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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2015 or 2014.

The District'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 District did not file their 2014 annual financial statement with the Auditor of State. In accordance with Ohio Rev. Code § 1724.05, the financial report should be filed with the auditor of state within one hundred twenty days following the last day of the District's fiscal year.

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

Dave Yost
Auditor of State

August 2, 2016

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**NOBLE TOWNSHIP-CITY OF DEFIANCE JOINT ECONOMIC DEVELOPMENT DISTRICT
DEFIANCE 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 23, 2016**