



**SUNBURY MEADOWS COMMUNITY DEVELOPMENT AUTHORITY
DELAWARE COUNTY**

BASIC AUDIT

FOR THE PERIOD ENDED JUNE 30, 2015 AND THE YEAR ENDED JUNE 30, 2016



Dave Yost • Auditor of State



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Sunbury Meadows Community Development Authority
Delaware County
Sunbury, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Sunbury Meadows Community Development Authority, Delaware County, (the Authority) for the period January 1, 2015 through June 30, 2015 and for the year ended June 30, 2016.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the period ended June 30, 2015 and for the year ended June 30, 2016.

The Authority'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

1. **Ohio Rev. Code §117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State within 60 days following the close of fiscal year end. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. Failure to timely file financial statements results in non-compliance with **Ohio Rev. Code §117.38**.

The Authority filed their annual financial reports with the Auditor of State for the fiscal year ending December 31, 2015 on March 4, 2016. This filing was due February 29, 2016. We recommend the Authority adopt control procedures to help ensure the Authority files annual financial reports within the 60-day filing requirement.

Current Status of Matters We Reported in Our Prior Engagement

2. In addition to the late filing reported in item 1 above, our prior audit for the years ended December 31, 2014 and 2013 included an observation related to the Authority following a fiscal year beginning July 1 and ending the following June 30. The Authority is subject to **ORC 9.34**, which states that all political subdivisions or taxing units shall begin at the opening of the first day of January of each calendar year and end at the close of the succeeding thirty-first day of December. This section also states the approval of both the Auditor of State and the Fiscal Officer is required to amend fiscal year ends. In June of 2016, the Authority obtain approval of the Auditor of State to have a fiscal year beginning July 1 and ending the following June 30.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

September 28, 2016



Dave Yost • Auditor of State

SUNBURY MEADOWS COMMUNITY DEVELOPMENT AUTHORITY

DELAWARE 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 10, 2016**