



Dave Yost • Auditor of State



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Coshocton-Tuscarawas Joint Economic Development District
Coshocton County
760 Chestnut Street
Coshocton, Ohio 43812

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Coshocton-Tuscarawas Joint Economic Development District, Coshocton County, Ohio (the District), for the years ended December 31, 2016 and 2015.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2016 and 2015.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

Ohio Rev. Code § 117.38 required the District to file a financial report to the Auditor of State for each fiscal year within the sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. The Auditor of State has established an electronic filing system, the HINKLE System, that the District was required to utilize to file reports.

The financial statements for 2015 were due February 29, 2016 and the financial statements for 2016 were due March 1, 2017. The District filed financial statements for both years on February 26, 2017 with a corrected filing being made on May 18, 2017. The original filing for the 2015 financial statements was late.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2017

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COSHOCTON-TUSCARAWAS JOINT ECONOMIC DEVELOPMENT DISTRICT

COSHOCTON 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 11, 2017**