



Dave Yost • Auditor of State



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Lytle Five Points Joint Economic Development District
Warren County
Springboro, 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 Lytle Five Points Joint Economic Development District, Warren County, (the JEDD) for the years ended December 31, 2016 and 2015.

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 JEDD's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD's financial statements, transactions or balances for the years ended December 31, 2016 or 2015.

The JEDD'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

Ohio Revised Code Section 117.38 requires that each public office, other than a state agency, shall file a financial report for each year. This section of the code also requires that cash basis reports be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year.

Although the JEDD submitted its 2015 annual financial report, the JEDD failed to file the report within sixty days with the Auditor of State. Auditor of State Bulletin 2015-007 requires joint economic development districts established under Ohio Revised Code Section 715 to now file their financial statements annually with the Auditor of State. The JEDD was not established in the Auditor of State's filing system until June of 2016. Failure to file the annual financial report in the future within sixty days of the fiscal year end could lead to penalties.

We recommend the JEDD file their annual financial report within sixty days of the fiscal year end.

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

Dave Yost
Auditor of State

Columbus, Ohio

August 24, 2017

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LYTLE FIVE POINTS JOINT ECONOMIC DEVELOPMENT DISTRICT

WARREN 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
SEPTEMBER 5, 2017