



Dave Yost • Auditor of State





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Springfield Township Joint Economic Development District 1  
Hamilton County  
7700 Perry Street  
Mount Healthy, Ohio 45231

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Springfield Township Joint Economic Development District 1, Hamilton County, Ohio (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 December 31, 2016 and 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 Observation

Ohio Rev. Code § 117.38 requires cash-basis entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The JEDD did not file their 2015 and 2016 annual reports in the HINKLE System until August 21, 2017 and August 9, 2017, respectively, which was not within the allotted timeframe. The JEDD was not added to the Auditor of State system to be able to file on the HINKLE system until August 26, 2016.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 15, 2017

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**SPRINGFIELD TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT 1**

**HAMILTON 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 28, 2017**