



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

West Chester Township JEDD-1 Joint Economic Development District
Butler County
5350 Pleasant Avenue
Fairfield, OH 45014

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of West Chester Township JEDD-1 Joint Economic Development District (the JEDD), on the receipts, disbursements and balances recorded in the JEDD's cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the JEDD. The JEDD is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the JEDD. The sufficiency of the procedures is solely the responsibility of the parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. The City of Fairfield is custodian for the JEDD's deposits and therefore Fairfield's deposit and investment pool holds the JEDD's assets. We confirmed the JEDD's fund balances reported on its December 31, 2016 Tax Status Report to the balances reported in Fairfield's accounting records. The amounts agreed.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Tax Status Report to the December 31, 2014 balances on the prior year bank statement. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Tax Status Report to the December 31, 2015 Tax Status Report. We found no exceptions

Income Taxes

1. We confirmed the income tax amounts paid from the City of Fairfield to the JEDD during 2016 and 2015, with the City. We found no exceptions.
 - a. We inspected the Tax Status Report to determine the receipts were recorded in the proper year. We found no exceptions.
2. As required by Section 7 of the Contract, we inspected the Revenue Report for 2016 and 2015 to determine whether each year included the required annual contribution receipt from the City of Fairfield. Although the required receipts were deposited into the JEDD's bank account, they were not recorded in the revenue ledger for 2016 or 2015.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the expense ledger for the year ended December 31, 2016 and ten from the year ended 2015 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the expense ledger and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Compliance – Bylaws/Contract

1. We confirmed JEDD income taxes collected were disbursed 83% to the Township of West Chester, 7% to the City of Springdale, and 10% to the City of Fairfield as required by section 10(e) of the JEDD contract. We found no exceptions.
2. We confirmed the amount paid to the City of Fairfield for service fees (administration fee) for the collection and remittance of income taxes did not exceed 5% for the years ended December 31, 2016 and 2015. We found no exceptions.

Other Compliance

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the JEDD filed their financial information within the allotted timeframe for the years ended December 31, 2016 and 2015. The financial information was filed on September 27, 2016 which was not within the allotted timeframe for fiscal year 2015. The District was not added to the Auditor of State system to be able to file on the HINKLE system until June 28, 2016.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the JEDD's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is for the use of the JEDD to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

Columbus, Ohio

August 15, 2017

This page intentionally left blank.



Dave Yost • Auditor of State

WEST CHESTER TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT - 1

BUTLER 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 31, 2017**