



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Great Miami River Joint Board
Butler County
1802 Princeton Road, Suite 300
Hamilton, Ohio 45011

We have performed the procedures enumerated below, which were agreed to by the Board of Supervisors (the Board) and the management of the Great Miami River Joint Board (the District) on the receipts, disbursements and balances recorded in the District's cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances, included in the information provided to us by the management of the District, including reviewing documentation that the dissolution of the District, which was approved by the Board on July 17, 2017, has been successfully completed. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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. We recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balance recorded in the District's general ledger to the December 31, 2015 balance in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2017 beginning fund balance recorded in the District's general ledger to the December 31, 2016 balance in the District's general ledger. We found no exceptions.
3. We agreed the total per the District Fund bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the District's general ledger for the District Fund. The amounts agreed.
4. We confirmed the December 31, 2017 bank account depository balance for the District Fund with the District's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2017 bank reconciliation without exception.

Other Confirmable Cash Receipts

We selected the only confirmable receipt from the year ended December 31, 2016 (there were no confirmable receipts for the year ended December 31, 2017) in the receipts journal such as grants, municipal and district funds.

- a. We agreed to supporting documentation the grant amount paid from Western Reserve Land Conservancy to the District. We found no exceptions.

Non-Payroll Cash Disbursements

We haphazardly selected five disbursements from the *District Fund* from the disbursements journal for the year ended December 31, 2017 and we selected the only two disbursements from the *District Fund* for the year ended 2016 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. We determined whether:
 - i. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the similar data recorded in the disbursements journal and to the names and amounts on the supporting invoices. We found no exceptions.

Compliance – Contracts & Expenditures

We inquired of management and inspected the disbursements journal for the years ended December 31, 2017 and 2016 to determine if the District purchased equipment and services allowed by ORC 1515.09 or purchased goods or services allowed by ORC 1515.08(H)(1) whose cost, other than personal service compensation or office space rent, exceeded \$50,000. There were no purchases exceeding \$50,000.

Other Compliance

Ohio Rev. Code Section 117.38 requires Districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the District's deadline where the initial filing was filed on time but incomplete. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy, within the allotted timeframe for the years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

Closeout Procedures

1. We inspected the Board's approval to dissolve the District and documented the date of dissolution as July 17, 2017. We found no exceptions.
2. We confirmed and agreed the bank balance listed on the District's reconciliation with the District's depository.
3. We observed the checks written in the amount of \$615 on November 20, 2017 and December 1, 2017 to each of the 14 member districts. We also observed the check written in the amount of \$838.41 on December 19, 2017 to Butler Soil and Water Conservation District for audit and administrative expenses from the District reducing the bank balance to \$0.

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 District'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 to provide assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, 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 style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

August 9, 2018

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GREAT MIAMI RIVER JOINT BOARD

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 28, 2018**