



Dave Yost • Auditor of State



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Ridge Pointe Columbia Township Special Improvement District
Hamilton County
One East 4th Street
Suite 1400
Cincinnati, Ohio 45202

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Ridge Pointe Columbia Township Special Improvement District, Hamilton County, Ohio (the District) for the period January 1, 2016 through March 26, 2018.

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 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 period January 1, 2016 through March 26, 2018.

The District'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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. **Ohio Revised Code § 117.38** requires the District to file financial statements with the Auditor of State within 60 days after the fiscal year end.

The District did not comply with the filing requirement as follows:

- The District filed the 2016 financial statement March 30, 2018. Also, the District identified the financial statement as prepared in accordance with generally accepted accounting principles (GAAP) instead of the regulatory basis.
- The District filed the 2017 financial statement March 30, 2018. Also, the District identified the financial statement for the period January 1, 2018 through March 26, 2018 as prepared on a GAAP basis instead of the regulatory basis.

Failure to file an annual report in a timely manner could result in financial penalties. The District should file their annual financial statements by the required date.

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

September 6, 2018



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RIDGE POINTE COLUMBIA TOWNSHIP SPECIAL IMPROVEMENT DISTRICT, INC.

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, 20 2018**