



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

Springfield Township Joint Economic Development District I
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 I, Hamilton County, Ohio (the JEDD) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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.

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

Current Year Observations

1. 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 2017 annual report in the HINKLE System until May 25, 2018, which was not within the allotted timeframe. The JEDD should file their annual report within the allotted timeframe.
2. We noted the JEDD recorded the Net of Income tax revenue received from RITA, instead of the Gross Income Tax Revenue and Service Fee Expenses. The JEDD should record the gross amount received and record and expense for the service fees.

Current Status of Matters Reported in Our Prior Engagement

Our prior audit for the years ended December 31, 2016 and 2015 reported that the 2015 and 2016 annual reports were not filed in the HINKLE system within the allotted timeframe. This issue is reported for the current audit in number 1 above.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

July 9, 2019

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



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
AUGUST 1, 2019**