

**BOSTON TOWNSHIP-CITY OF CUYAHOGA FALLS  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
SUMMIT COUNTY, OHIO**

**REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED  
DECEMBER 31, 2019**

***James G. Zupka, CPA, Inc.***  
**Certified Public Accountants**





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Board of Directors  
Boston Township – City of Cuyahoga Falls Joint Economic Development District  
2310 Second Street  
Cuyahoga Falls, Ohio 44221-2583

We have reviewed the *Independent Auditor’s Report on Applying Agreed-Upon Procedures* of the Boston Township – City of Cuyahoga Falls Joint Economic Development District, Summit County, prepared by James G. Zupka, CPA, Inc., for the period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Boston Township – City of Cuyahoga Falls Joint Economic Development District is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

July 13, 2020

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JOINT ECONOMIC DEVELOPMENT DISTRICT  
SUMMIT COUNTY, OHIO  
REPORT ON APPLYING AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

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**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

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Ohio Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Boston Township – City of Cuyahoga Falls Joint Economic Development District  
Summit County  
2310 Second Street  
Cuyahoga Falls, Ohio 44221-2583

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of Boston Township – City of Cuyahoga Falls Joint Economic Development District (the District) and the Auditor of State, on the receipts, disbursements, and balances recorded in the District's cash basis accounting records for the year ended December 31, 2019, and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements, and balances recorded in the cash basis accounting records for the year ended December 31, 2019, 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 and Investments**

1. The City of Cuyahoga Falls is custodian for the District's deposits and investments, and therefore the City's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2019 General Ledger Transaction Detail to the balances reported in City of Cuyahoga Falls' accounting records. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the General Ledger Transaction Detail to the December 31, 2018 balances in the prior year audited statement. We found no exceptions.

### **Confirmable Income Taxes**

1. We obtained and inspected the JEDD contract, noting the City is the Income Tax Administrator for the JEDD and is required to record the Township's portion of the income taxes collected in the JEDD Income Tax Fund and the City's portion of the income taxes collected into the City's General Fund. We found no exceptions.
2. We inspected the testing of JEDD income tax collections made by RITA as performed during the City's 2019 audit to determine the completeness of total JEDD collections. No exceptions were noted during that testing.
3. We inspected the City's recording of JEDD income tax collections made by RITA as performed during the City's 2019 audit to determine if:
  - a. these receipts were properly allocated by the City to the City's General and JEDD Income Tax funds. No exceptions noted.
  - b. the receipts were recorded in the proper year. No exceptions noted.
4. We agreed the total amount of JEDD income tax collections to the tax revenue amount reported on the JEDD financial statements as submitted in the Hinkle system. The amounts agreed.
5. As required by Section 6 of the Agreement, we inspected the City's Detail Revenue Transactions report for the JEDD Income Tax Fund for 2019 to confirm it included all required receipts from the City for subsequent disbursement to the Township. We found no exceptions.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management and inspected the General Ledger Transaction Detail for evidence of debt issued during 2019 or debt payment activity during 2019. We noted no new debt issuances, nor any debt payment activity during 2019.

### **Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the General Ledger Transaction Detail Report for the year ended December 31, 2019 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 General Ledger Transaction Detail 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**

We confirmed JEDD income taxes collected were disbursed 40 percent to the Township and 60 percent to the City as required by Section 11 of the JEDD Agreement. We found no exceptions.



## Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Revised Code Section 149.43 (E)(2) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.
3. We inquired with District management and determined that the District did not have any denied public records requests during the engagement period.
4. We inquired with District management and determined that the District did not have any public records requests with redactions during the engagement period.
5. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Revised Code Section 149.43(B)(2). We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Revised Code Section 149.43(E)(2). We found no exceptions.
7. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Revised Code Section 149.43(E)(2). We found no exceptions.
8. We observed that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Revised Code Section 149.43(E)(2). We found no exceptions.
9. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Revised Code Sections 149.43(E)(1) and 109.43(B).
11. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Revised Code Section 121.22(F). We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Revised Code Section 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained – retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.

We found no exceptions.

13. We inspected the minutes from the engagement period in accordance with Ohio Revised Code Section 121.22(G) and determined the following:
- a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Revised Code Section 121.22(G)
  - c. Formal governing board actions were adopted in open meetings

We found no exceptions.

### **Other Compliance**

Ohio Revised Code Section 117.38 requires entities 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 regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. 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 year ended December 31, 2019 in the Hinkle system. There were no exceptions.

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 its evaluation of the District's receipts, disbursements, and balances recorded in their cash basis accounting records for the year ended December 31, 2019, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 26, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**BOSTON TOWNSHIP – CITY OF CUYAHOGA FALLS JOINT ECONOMIC DEVELOPMENT DISTRICT  
SUMMIT 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  
JULY 28, 2020**