



bhm cpa group, inc.

CERTIFIED PUBLIC ACCOUNTANTS

SCIOTO TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT
PICKAWAY COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

Scioto Township Joint Economic Development District
Pickaway County
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Scioto Township Joint Economic Development District
Pickaway County
6752 State Route 762
Commercial Point, Ohio 43116

We have performed the procedures enumerated below on the Scioto Township Joint Economic Development District's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 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 years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing 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, 2024 and 2023, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. The City of Grove City is custodian for the District's deposits, 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, 2024 Treasurer's Report to the balances reported in Grove City's accounting records. The amounts agreed.
2. We agreed the January 1, 2023 beginning fund balances recorded in the Treasurer's Report to the December 31, 2022 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances recorded in the Treasurer's Report to the December 31, 2023 balances in the Treasurer's Report. We found no exceptions.

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Income Taxes

1. We obtained and inspected the amendment to the JEDD contract, observing the City of Grove City is the Income Tax Administrator for the JEDD and is required to record the Township's, the City's and the Village of Commercial Point's portions of the income taxes collected in the JEDD Income Tax fund. We found no exceptions.
2. We inspected the testing of JEDD income tax collections made by RITA as performed during the City's 2024 audit to determine the completeness of total JEDD collections. We found no exceptions.
3. We inspected the City's recording of JEDD income tax collections made by RITA as performed during the City's 2024 audit to determine if:
 - a. these receipts were properly recorded in the JEDD Income Tax fund. We found no exceptions.
 - b. the receipts were recorded in the proper year. We found no exceptions.
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 8 of the Agreement, we inspected the City's Detail Revenue Transactions report for the JEDD Income Tax fund for 2024 and 2023 to confirm it included all required receipts from the City for subsequent disbursement to the Township, City and Village. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2022.
2. We inquired of management and inspected the Treasurer's Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. We identified no new debt issuances, nor any debt payment activity during 2024 or 2023.

Compliance – Bylaws

We confirmed JEDD income taxes collected were disbursed 88% to the Township, 10% to the City and 2% to the Village as required by section 8 of the JEDD by-laws. 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 Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) 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 public records requests (completed, denied, or redacted) during the engagement period.
3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.

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4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. 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 Rev. Code § 149.43(E)(2). We found no exceptions.
7. 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.
8. 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 Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. 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 Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 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.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 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 Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 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, 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 years ended December 31, 2024 and 2023 in the Hinkle system. We found no exceptions.

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We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, 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.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

BHM CPA Group

BHM CPA Group, Inc.
Portsmouth, Ohio
August 29, 2025



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Columbus, Ohio 43215
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Board of Trustees
Scioto Township Joint Economic Development District
6752 State Route 762
Commercial Point, Ohio 43116

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Scioto Township Joint Economic Development District, Pickaway County, prepared by BHM CPA Group, Inc., for the period January 1, 2023 through December 31, 2024. 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 Scioto Township Joint Economic Development District is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 23, 2025

OHIO AUDITOR OF STATE KEITH FABER



SCIOTO TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT

PICKAWAY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/6/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov