



Dave Yost • Auditor of State





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Colerain Township – City of Cheviot Joint Economic Development District (Liberty Nursing)  
Hamilton County  
Cheviot, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Colerain Township – City of Cheviot Joint Economic Development District (Liberty Nursing), Hamilton County, (the District) for the years ended December 31, 2016 and 2015.

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 years ended December 31, 2016 and 2015.

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.

## **Current Year Observation**

We noted that the District did not file its 2015 and 2016 annual reports in a timely manner. Ohio Rev. Code §117.38, states that cash-basis entities must file annual reports with the Auditor of State within 60 days of the fiscal year end. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The District filed its 2015 and 2016 annual reports on June 14, 2017 and July 28, 2017, respectively, and no extensions obtained. Failure to file an annual report in the required time frame could result in a penalty of twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could result in auditing difficulties.

We recommend the District file its annual report at the end of each fiscal year within the allotted timeframe with the Auditor of State's Office.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State

Columbus, Ohio

September 21, 2017

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**COLERAIN TOWNSHIP – CITY OF CHEVIOT JOINT ECONOMIC DEVELOPMENT DISTRICT  
LIBERTY NURSING**

**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  
OCTOBER 3, 2017**