



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Green Township – City of Cheviot Joint Economic Development District II
Hamilton County
3814 Harrison Avenue
Cheviot, Ohio 45211

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Green Township – City of Cheviot Joint Economic Development District II, Hamilton County, Ohio, on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2016 and 2015 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, 2016 and 2015 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

1. We compared the District's fund balance reported on its December 31, 2016 annual report to the balance reported on the December 31, 2016 bank statement. The amounts agreed.
2. We agreed the January 1, 2015 beginning fund balance recorded in the annual report to the December 31, 2014 bank balance. We found no exceptions. We also agreed the January 1, 2016 beginning fund balance recorded in the annual report to the December 31, 2015 balance in the annual report. We found no exceptions.

Income Taxes

1. We confirmed the income tax amounts paid from the City of Cheviot to the District during 2016 and 2015 with the City. We found no exceptions.
 - a. We inspected the Posting Journal to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Posting Journal to determine the receipts were recorded in the proper year. We found no exceptions.
2. As required by Section 19 of the Bylaws, we inspected the Posting Journal for 2016 and 2015 to determine whether each year included all monthly receipts from the City of Cheviot. There were no exceptions.

Debt

1. The prior entity documentation disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and inspected the financial statements and bank statements for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. There were no new debt issuances, or any debt payment activity during 2016 or 2015.

Non-Payroll Cash Disbursements

1. We selected all disbursements from the check register for the years ended December 31, 2016 and December 31, 2015 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 check register 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

1. We confirmed JEDD income taxes collected were disbursed 80% to the Township and 20% to the City as required by section 19 of the JEDD by-laws. We found no exceptions.
2. Section 17 of the JEDD by-laws provides that all receipts shall be deposited into a separate JEDD account that shall not be comingled with revenue from other sources. We found no exceptions.

Other Compliance

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. Financial information for 2015 and 2016 was filed on July 28, 2017 and July 14, 2017, respectively, which was not within the allotted timeframe.

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 JEDD'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 the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

Columbus, Ohio

October 12, 2017

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**GREEN TOWNSHIP – CITY OF CHEVIOT JOINT ECONOMIC DEVELOPMENT DISTRICT II
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
NOVEMBER 9, 2017**