

The seal of the Auditor of State of Ohio is a large, circular watermark centered on the page. It features a sun rising over a landscape with fields and a river. The text "THE SEAL OF THE AUDITOR OF STATE OF OHIO" is written around the perimeter of the seal.

**NORTHERN PICKAWAY COUNTY JOINT ECONOMIC DEVELOPMENT DISTRICT  
PICKAWAY COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2016-2015**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Northern Pickaway County Joint Economic Development District  
Pickaway County  
114 W Franklin Street  
PO Box 506  
Circleville, Ohio 43113

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of Northern Pickaway County Joint Economic Development District, Pickaway County, Ohio, (the District), 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 tested the mathematical accuracy of the December 31, 2016 and December 31, 2015 bank reconciliations. We found no exceptions for the year ended December 31, 2015; however, the District did not perform a bank reconciliation for the year ended December 31, 2016, but we were able to determine there was only one outstanding check and the District was properly reconciled.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2015 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2016 and 2015 fund cash balances reported in the Fund Status Reports. The amounts agreed for December 31, 2015; however, there was no reconciliation provided for December 31, 2016.
4. We confirmed the December 31, 2016 bank account balances with the District's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2016 bank reconciliation. The District did not provide a December 31, 2016 bank reconciliation.

### **Cash (Continued)**

5. We selected the only reconciling debit (such as outstanding checks) haphazardly from the December 31, 2016 bank reconciliation:
  - a. We traced the debit to the subsequent January bank statement. The District did not perform a December 31, 2016 bank reconciliation; however, we were able to determine there was only one outstanding check and noted no exception.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. The District did not perform a December 31, 2016 bank reconciliation; however, we were able to determine there was only one outstanding check and noted no exception.

### **Cash with Fiscal Agent**

1. The City of Columbus is custodian for a portion of 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, 2016 Fund Status Report to the balances reported in City's Cash Receipt and Disbursement Summary. The amounts agreed.
2. We agreed the January 1, 2015 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2015 balances in the Fund Ledger Report. We found no exceptions.

### **Income Taxes Receipts**

1. We confirmed the income tax amounts paid from the City of Columbus to the District during 2016 and 2015, with the City. We found no exceptions. We inspected the fund balance report to determine the receipts were recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. There were no new debt issuances, nor any debt payment activity during 2016 or 2015.

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

1. From the Payment Register Detail Report, we re-footed checks recorded as General Fund disbursements for *intergovernmental* for 2016. We found no exceptions.
2. We haphazardly selected ten disbursements from the Payment Register Detail Report for the year ended December 31, 2016 and tested all disbursements from the year ended 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 Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.

### **Compliance – Bylaws**

We confirmed JEDD income taxes collected were disbursed evenly into two funds: the Partner Proceeds Fund and the Partner Investment Reimbursement Fund. We found no exceptions. We also confirmed revenues in the Partner Proceeds Fund were distributed as follows, 70% to the City of Columbus, 15% to Harrison Township, and 15% to the Village of Ashville as required by Section 10 of the District Contract. We found no exceptions.

### **Other Compliance**

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 150 days after the close of the fiscal year. We confirmed the District filed their complete financial statements, in accordance with AOS Bulletin 2015-007 within the allotted timeframe for the years ended December 31, 2016 and 2015. 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 for the use of the District to assist in evaluating its 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.



**Dave Yost**  
Auditor of State

Columbus, Ohio

August 3, 2017

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**NORTHERN PICKAWAY COUNTY JOINT ECONOMIC DEVELOPMENT DISTRICT**

**PICKAWAY 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 24, 2017**