



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

May 31, 2018

Harpersfield Township – City of Geneva Joint Economic Development District I  
Ashtabula County  
Geneva, Ohio 44041

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Harpersfield Township – City of Geneva Joint Economic Development District I, Ashtabula County, (the District) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Based on the results of our procedures, we found no significant current compliance or accounting issues to report and the following current status of matters reported in our prior engagement:

## **Current Status of Matters Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2015 and 2014 noted the District did not file annual reports for the year December 31, 2014, and did not file the required reports for the year ended December 31, 2015 within the prescribed 60-days of fiscal year end, and the District should record memo entries in their books for revenue and disbursement made on their behalf by the City of Geneva. Per our review, it was noted these issues were corrected.

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

**Dave Yost**  
Auditor of State

May 31, 2018

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**HARPERSFIELD – GENEVA JOINT ECONOMIC DEVELOPMENT DISTRICT #1**

**ASHTABULA 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  
JUNE 19, 2018**