



Dave Yost • Auditor of State





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November 2, 2018

Richfield Light Industrial/Office JEDD  
Summit County  
Village of Richfield, Ohio 44286

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Richfield Light Industrial/Office JEDD, Summit County, (the JEDD) 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 JEDD's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The JEDD'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 Observations

**Ohio Rev. Code § 1724.05** requires the JEDD to file with the Auditor of State its annual report within 120 days following the last day of the JEDD's fiscal year. Although the JEDD filed annual reports for 2017 and 2016, the 2017 report was not filed until September 13, 2018 and the FY 2016 report was not filed until September 14, 2018, more than 120 days after the last day of the JEDD's fiscal year ends. The JEDD should ensure annual reports are timely filed with the Auditor of State.

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

**Dave Yost**  
Auditor of State

November 2, 2018

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**RICHFIELD LIGHT INDUSTRIAL/ OFFICE JEDD**

**SUMMIT 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 15, 2018**