



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Huber Heights-Bethel Township Joint Economic Development District  
Montgomery County  
6131 Taylorsville Road  
Huber Heights, Ohio 45424

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Huber Heights-Bethel Township Joint Economic Development District, Montgomery County, (the District) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 the following significant compliance or accounting issue to report.

### **Current Year Observations**

Ohio Rev. Code § 117.38 requires Joint Economic Development Districts to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The 2018 and 2017 annual financial reports were filed on May 7, 2019, which was after the 60 day filing deadline. The District should implement procedures to verify financial information is filed prior to the reporting deadline.

We obtained written representation from the Finance Director that the District had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2018 and 2017.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 28, 2019

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**HUBER HEIGHTS – BETHEL TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT**

**MONTGOMERY 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 11, 2019**