



**NOBLE TOWNSHIP / CITY OF DEFIANCE
JOINT ECONOMIC DEVELOPMENT DISTRICT**

DEFIANCE COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

**NOBLE TOWNSHIP/CITY OF DEFIANCE
JOINT ECONOMIC DEVELOPMENT DISTRICT
DEFIANCE COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Noble Township/City of Defiance
Joint Economic Development District
Defiance County
8115 Trinity Road
Defiance, Ohio 43512-9762

To the Board of Trustees:

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Noble Township/City of Defiance Joint Economic Development District, Defiance County (the JEDD) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2009 and 2008, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. 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*. 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, 2009 and December 31, 2008 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2008 beginning fund balances recorded in the excel spreadsheet to the December 31, 2007 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2009 and 2008 fund cash balances reported in the Treasurer's excel spreadsheet. The amounts agreed.
4. We confirmed the December 31, 2009 bank account balance with the JEDD's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2009 bank reconciliation without exception.

Income Taxes

1. We confirmed the income tax amounts paid from the City of Defiance to the JEDD during 2009 and 2008, with the City. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. As required by the District Contract between Noble Township-City of Defiance Joint Economic Development District Economic Development and Noble Township and the City of Defiance, we scanned the Treasurer's excel spreadsheet for 2009 and 2008 to determine whether each year included all four quarterly receipts from the City of Defiance. We noted no exceptions.

Non-Payroll Cash Disbursements

1. For the Treasurer's excel spreadsheet, we refooted checks recorded as General Fund disbursements for *general government* for 2009. We found no exceptions.
2. We agreed total disbursements (non-payroll) from the Treasurer's excel spreadsheet for the years ended December 31, 2009 and 2008 to the total disbursements recorded in the check register. We found no exceptions.
3. We selected all disbursements from the Treasurer's excel spreadsheet for the year ended December 31, 2009 and from the year ended December 31, 2008 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 Treasurer's excel spreadsheet 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the JEDD's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

September 22, 2010



Mary Taylor, CPA
Auditor of State

NOBLE TOWNSHIP-CITY OF DEFIANCE JOINT ECONOMIC DEVELOPMENT DISTRICT

DEFIANCE 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
OCTOBER 12, 2010**