



Dave Yost • Auditor of State





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

Harpersfield Township – City of Geneva Joint Economic Development District II  
Ashtabula County  
1481 Old Harpersfield Road  
Geneva, OH 44041

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Harpersfield Township – City of Geneva Joint Economic Development District II (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, 2015 and 2014, 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 and Investments

1. We tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Balance Sheet Report to the December 31, 2013 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Balance Sheet Report to the December 31, 2014 balances in the Balance Sheet Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 fund cash balance reported in the Balance Sheet Report. The amounts agreed.
4. We confirmed the December 31, 2015 bank account balances with the JEDD's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2015 bank reconciliation without exception.

### **Income Taxes and Other Confirmable Cash Receipts**

1. We confirmed the income tax amounts paid by the City of Geneva to the entities due funds from the JEDD during 2015 and 2014. We found the District authorized the City of Geneva to collect and distribute the District's revenue. The District did not record memo entries in their books for revenue and disbursement made on their behalf by the City of Geneva.
  - a. We determined whether the receipts were recorded in the proper year. The District's portion revenue was recorded in the proper year. We found no exceptions.
2. As required by Section 10 of the Contract, we scanned the City's Revenue Audit Trail Report for 2015 and 2014 to determine whether each year included all twelve monthly distributions from the City of Geneva to the entities due funds from the JEDD. We noted no exceptions.

### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2013.
2. We inquired of management, and scanned the Transaction Detail Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

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

1. From the Check Detail Report, we re-footed checks recorded as General Fund disbursements for *general government* for 2015. We found no exceptions.
2. We selected all disbursements from the Check Register Detail Report for the year ended December 31, 2015 and all from the year ended 2014 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 Check Register Detail Report 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.

### **Other Compliance**

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the District filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. Financial information was filed on March 22, 2016, which was not within the allotted timeframe.

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.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 29, 2016

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**HARPERSFIELD – GENEVA JOINT ECONOMIC DEVELOPMENT DISTRICT #2**

**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  
SEPTEMBER 13, 2016**