



Dave Yost • Auditor of State



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Green Township–City of Cheviot Joint Economic Development District I (Western Ridge)
Hamilton County
3814 Harrison Avenue
Cheviot, Ohio 45211

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Green Township–City of Cheviot Joint Economic Development District I (Western Ridge), Hamilton County, Ohio (the District) for the years ended December 31, 2016 and 2015.

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, 2016 and 2015.

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.

Current Year Observation

Ohio Rev. Code § 117.38 requires cash-basis entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The District did not file their 2015 and 2016 annual reports in the HINKLE system until July 28, 2017 and July 14, 2017, respectively, which was not within the allotted timeframe. The District was not added to the Auditor of State system to be able to file on the HINKLE system until August 15, 2016.

We recommend the District file its annual report within the allotted timeframe after year-end with the Auditor of State's Office.

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

Dave Yost
Auditor of State

Columbus, Ohio

September 25, 2017

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**GREEN TOWNSHIP – CITY OF CHEVIOT JOINT ECONOMIC DEVELOPMENT DISTRICT I –
WESTERN RIDGE**

HAMILTON 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 10, 2017**