



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Harrison Township – City of Harrison Joint Economic Development District
Hamilton County
300 George Street
Harrison, Ohio 45030

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Harrison Township – City of Harrison Joint Economic Development District, Hamilton County, Ohio (the District), on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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 compared the District's fund balance reported on its December 31, 2016 bank statement to the balances reported in its annual report and check register. The amounts agreed.
2. We agreed the January 1, 2016 beginning fund balances recorded in the 2016 annual report to the December 31, 2015 balances in the District's check register. We found no exceptions. We also agreed the January 1, 2016 beginning fund balance recorded in the 2016 annual report to the 2015 annual report. We found no exceptions.

Income Taxes Receipts

1. We confirmed the income tax amounts paid from the City of Harrison to the District during 2016 and 2015. We found no exceptions.
 - a. We inspected the check register and reports from the City to determine the receipts were recorded in the proper year. We found no exceptions.
2. As required by Section 11 of the Bylaws, we inspected the Receipt Register Report for 2016 and 2015 to determine whether each year included all receipts from the City of Harrison. There were no exceptions.

Debt

1. We inquired of management, and inspected the check register for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. There were no debt issuances, nor any debt payment activity during 2016 or 2015.

Non-Payroll Cash Disbursements

1. From the Check Register, we re-footed checks recorded as General Fund disbursements for general government in the General Fund for 2016. We found no exceptions.
2. We selected the one disbursement from the check register for the year ended December 31, 2016 and the two disbursements from the year ended December 31, 2015 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 and to the names and amounts on the supporting invoices. We found no exceptions.
3. We reviewed the City's Expenditure and Revenue Report for the years ended December 31, 2016 and 2015 to determine whether the payments were made to the City of Harrison and Harrison Township. No found no exceptions.

Compliance – Bylaws

We confirmed JEDD income taxes collected were disbursed 50% to the Township and 50% to the City as required by section 11 of the JEDD by-laws. We found no exceptions.

Other Compliance

Ohio Rev. Code § 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the District filed their complete financial statements, in accordance with AOS Bulletin 2016-007 within the allotted timeframe for the year ended December 31, 2016. However, the District did not file its financial statements for the year ended December 31, 2015 until February 28, 2017 which was not within the allotted timeframe.

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

This report is for the use of the JEDD to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

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

Dave Yost
Auditor of State

Columbus, Ohio

July 31, 2017

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**HARRISON TOWNSHIP – CITY OF HARRISON JOINT ECONOMIC DEVELOPMENT DISTRICT
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
AUGUST 15, 2017**