

The seal of the Auditor of State of Ohio is a large, light gray watermark centered on the page. It features a circular border with the text "THE SEAL OF THE AUDITOR OF STATE OF OHIO" in a serif font. Inside the circle is a landscape scene with a sun rising over a field of crops, with two bundles of wheat in the foreground.

**XENIA TOWNSHIP - CITY OF XENIA JOINT ECONOMIC DEVELOPMENT DISTRICT  
GREENE COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

Xenia Township – City of Xenia Joint Economic Development District  
Greene County  
107 East Main Street  
Xenia, Ohio 45385

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Xenia Township – City of Xenia Joint Economic Development District, Greene County (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 Observations

Ohio Rev. Code §117.38 requires Joint Economic Development Districts to file annual financial reports with the Auditor of State within 150 days of the fiscal year end. The 2015 annual financial report was filed on January 4, 2017, which is after the 150 day filing deadline. The District should implement procedures to assure financial information is filed prior to the reporting deadline.

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

**Dave Yost**  
Auditor of State

July 13, 2017

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# Dave Yost • Auditor of State

**XENIA TOWNSHIP- CITY OF XENIA JEDD- 1**

**GREENE 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  
JULY 25, 2017**