

***TWINSBURG TOWNSHIP – VILLAGE OF  
REMINDERVILLE  
JOINT ECONOMIC DEVELOPMENT DISTRICT***

***SUMMIT COUNTY***

Agreed-Upon Procedures Report

For the Years Ended December 31, 2017 and 2016







# Dave Yost • Auditor of State

Board of Trustees  
Twinsburg Township-Village of Reminderville  
Joint Economic Development District  
3382 Glenwood Boulevard  
Reminderville, Ohio 44022

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Twinsburg Township-Village of Reminderville Joint Economic Development District, Summit County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2016 through December 31, 2017. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Twinsburg Township-Village of Reminderville Joint Economic Development District is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

September 4, 2018

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*Twinsburg Township – Village of Reminderville Joint Economic Development District  
Summit County  
For the Years Ended December 31, 2017 and 2016*

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Twinsburg Township-Village of Reminderville Joint Economic Development District  
Summit County  
3382 Glenwood Boulevard  
Reminderville, Ohio 44022

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Twinsburg Township-Village of Reminderville Joint Economic Development District (the District) and the Auditor of State, on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2017 and 2016 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, 2017 and 2016 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. The Village of Reminderville (the Village) is the custodian for the District's deposits and therefore the Village's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2017 Fund Status Report to the balances reported in the Village's accounting records. The amounts agreed.
2. We agreed the January 1, 2016 beginning fund balances recorded in the Fund Status Report to the December 31, 2015 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Fund Status Report to the December 31, 2016 balances in the Fund Status Report. We found no exceptions.

**Income Taxes**

1. We confirmed the income tax amounts paid from the Regional Income Tax Authority (RITA) to the District during 2017 and 2016, with RITA. We found no exceptions.
  - a. We inspected the Receipt Register Report to determine the receipts were recorded in the proper year. We found no exceptions.

## Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2015.
2. We inquired of management and inspected the Receipt Register Report and Payment Detail Report for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. We noted no new debt issuances, nor any debt payment activity during 2017 or 2016.

## Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Payment Detail Report for the year ended December 31, 2017 and ten from the year ended December 31, 2016 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 Payment Export 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.

## Compliance – Bylaws

We confirmed JEDD income taxes collected were disbursed 70% to Twinsburg Township and 30% to the Village of Reminderville as required by section 10 of the JEDD by-laws. We found no exceptions.

## Other Compliance

Ohio Rev. Code Section 117.38 requires JEDDs to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Auditor of State has established policies, in addition to filing extensions granted for extenuating circumstances, to allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed-upon procedure engagements, subsequent to the District's deadline where the initial filing was filed on time but incomplete. We confirmed whether the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended December 31, 2017 and 2016 with the Hinkle system. Financial information for the year ended December 31, 2016 was filed on March 10, 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 *Government Auditing Standards* issued by the Comptroller General of the United States. 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 District'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.



*Twinsburg-Reminderville Joint Economic Development District*  
*Summit County*  
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This report is to provide assistance in the evaluation of the District's receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

*Charles Harris Associates*

*Charles E. Harris & Associates, Inc.*  
May 31, 2018

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# Dave Yost • Auditor of State

**TWINSBURG TOWNSHIP- VILLAGE OF REMINDERVILLE JOINT ECONOMIC DEVELOPMENT DISTRICT**

**SUMMIT 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, 18 2018**