



**BRIDGE PARK NEW COMMUNITY AUTHORITY
FRANKLIN COUNTY**

INITIAL AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2018 AND 2017

**BRIDGE PARK NEW COMMUNITY AUTHORITY
FRANKLIN COUNTY**

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88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bridge Park New Community Authority
Franklin County
6640 Riverside Drive
Dublin, Ohio 43017

We have performed the procedures enumerated below, which were agreed to by the Governing Board and the management of the Bridge Park New Community Authority (the Authority), on the receipts, disbursements and balances recorded in the Authority's cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Authority. The Authority is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Authority. 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 recalculated the December 31, 2018 bank reconciliation. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the bank statement to the December 31, 2017 balance in the bank statement. The amounts agreed. We also confirmed the Authority did not have any assets as of December 31, 2017. We found no exceptions.
3. We agreed the totals per the bank reconciliation to the total of the December 31, 2018 cash balances reported in the statement. The amounts agreed.
4. We confirmed the December 31, 2018 bank account balance with the Authority's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2018 bank reconciliation without exception.

Hotel/Retail Charges

1. We confirmed the amounts paid from the City of Dublin to the Authority during 2018 with the City. We found the Authority reported receipts at net rather than at gross, understating Hotel/Retail receipts and other operating expense by \$1,979.
 - a. We inspected the financial statements to determine whether these receipts were allocated to the proper fund. We found no exceptions.

Hotel/Retail Charges (Continued)

- b. We inspected the financial statements to determine whether the receipts were recorded in the proper year. We found no exceptions.

Assessed Valuation Charges

1. We confirmed the amounts paid from the Columbus Franklin County Finance Authority (CFCFA) to the Authority with CFCFA. We found no exceptions.
 - a. We inspected the financial statements to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the financial statements to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior Alternative HINKLE System Financial Statement/Disclosure Report disclosed no debt outstanding as of December 31, 2016.
2. We inquired of management, and inspected the bank statements for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. There were no new debt issuances, nor any debt payment activity during 2018 or 2017.

Non-Payroll Cash Disbursements

1. We selected all disbursements from the bank statements for the year ended December 31, 2018 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 bank statements 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 authorities 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. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Authority filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2017. Financial information was filed on August 9, 2019 for the year ended December 31, 2018 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 Authority's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion.

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Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Authority's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, 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 "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

November 4, 2019

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OHIO AUDITOR OF STATE KEITH FABER



BRIDGE PARK NEW COMMUNITY AUTHORITY

FRANKLIN 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
DECEMBER 19, 2019**