



**ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT 1
LICKING COUNTY**

BASIC AUDIT

FOR THE PERIOD DECEMBER 23, 2015 THROUGH DECEMBER 31, 2017



Dave Yost • Auditor of State

OHIO AUDITOR OF STATE
KEITH FABER



July 5, 2019

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 14, 2019. Reports completed prior to that date contain the signature of my predecessor.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

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Dave Yost • Auditor of State

October 1, 2018

Andrew Bowsher, Development Director
Etna-Reynoldsburg Joint Economic Development District 1
Licking County
7232 East Main Street
Reynoldsburg, Ohio 43068

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Etna-Reynoldsburg Joint Economic Development District 1, Licking County, (the JEDD) for the period December 23, 2015 through December 31, 2017.

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 JEDD's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD's financial statements, transactions or balances for the period December 23, 2015 through December 31, 2017.

The JEDD'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.

Based on the results of our procedures, we found the following significant compliance or accounting issue to report.

Current Year Observations

1. We noted the JEDD did not timely file complete financial statements with the Auditor of State (or, under limited circumstances, the equivalent alternative HINKLE system financial statement/disclosure report) for fiscal years ended December 31, 2017 and 2016 as required by Ohio Rev. Code § 117.38. The JEDD did not file the applicable alternative HINKLE system financial statement/disclosure report by the required due date. We recommend the JEDD file the applicable financial statement report to the HINKLE system prior to the due date.

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

Dave Yost
Auditor of State

October 1, 2018

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OHIO AUDITOR OF STATE KEITH FABER



ETNA – REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT - 1

LICKING 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 9, 2019**