

***PERRY-NAVARRE JOINT ECONOMIC DEVELOPMENT
DISTRICT***

STARK COUNTY, OHIO

AGREED UPON PROCEDURES

For the Years Ended December 31, 2018 and 2017





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Columbus, Ohio 43215
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(800) 282-0370

Board of Trustees
Perry-Navarre Joint Economic Development District
27 West Canal Street
Navarre, Ohio 44662

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Perry-Navarre Joint Economic Development District, Stark County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2017 through December 31, 2018. 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 Perry-Navarre Joint Economic Development District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 19, 2019

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**PERRY-NAVARRE JOINT ECONOMIC DEVELOPMENT DISTRICT
STARK COUNTY
Agreed Upon Procedures
For the Years Ended December 31, 2018 and 2017**

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Perry-Navarre Joint Economic Development District
Stark County
27 West Canal Street
Navarre, Ohio 44662

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Perry-Navarre 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, 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 District. The District 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 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 Navarre 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, 2018 Fund Statement Report to the balances reported in Village of Navarre's accounting records. The amounts agreed.
2. We agreed the January 1, 2017 beginning fund balances recorded in the Fund Statement Report to the December 31, 2016 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the Fund Statement Report to the December 31, 2017 balances in the Fund Statement Report. We found no exceptions.

Confirmable Cash Receipts

1. We confirmed the Interest amounts paid from the Huntington Bank to the District during 2018 and 2017 with the Huntington Bank. We found no exceptions.
 - a. We inspected the Receipt Audit Trail to determine that these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Receipt Audit Trail to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2016.

Debt (continued)

2. We inquired of management and inspected the Receipt Audit Trail and Expense Audit Trail for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. We noted no new debt issuances, nor any debt payment activity during 2018 or 2017.

Non-Payroll Cash Disbursements

1. We selected all four disbursements from the Expense Audit Trail for the year ended December 31, 2018 and ten from the year ended December 31, 2017 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 Expense Audit Trail 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

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 established policies, complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed 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, 2018 and 2017 in the Hinkle system. There were no exceptions.

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 to provide assistance in it's the evaluation of the District'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.



Charles E. Harris and Associates, Inc.

June 6, 2019

OHIO AUDITOR OF STATE KEITH FABER



PERRY-NAVARRE JOINT ECONOMIC DEVELOPMENT DISTRICT

STARK 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 1, 2019**