



OHIO AUDITOR OF STATE
KEITH FABER



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Springfield Township Joint Economic Development District I
Hamilton County
7700 Perry Street
Mount Healthy, Ohio 45231

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Springfield Township Joint Economic Development District I, Hamilton County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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.

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

Current Year Observations

1. We noted the District recorded the Net of Income tax revenue received from the Regional Income Tax Agency (RITA), instead of the Gross Income Tax Revenue and Service Fee Expenses. The District should record the gross amount received and record the expense for the service fees.
2. **Ohio Rev. Code §§ 109.43(B) and 149.43(E)(1)** require all state and local elected officials, or their designees, to attend 3 hours of training on Ohio's Public Records Laws during each term of office. The training received must be certified by the Ohio Attorney General. Proof of completion of training must include documentation either from the Attorney General's Office or from another entity certified by the Attorney General to provide the training to the elected official or his/her designee. Attendees who successfully complete the training will receive a certificate to serve as proof of training.

The Fiscal Officer did not attend a required Certified Public Records Training or have an appropriate designee attend a training, due to deficiencies in internal controls over public record laws training procedures and monitoring. This could result in improper education of public offices regarding the offices' duties related to public records requests as well as improper withholding of information from stakeholders.

The Fiscal Officer, or their designee, should attend public records and maintain proof of completion of training.

Current Status of Matters Reported in our Prior Engagement

1. During the prior engagement, we noted the District did not file an annual financial report with the Auditor of State within 60 days of the fiscal year end as required by Ohio Rev. Code § 117.38. This matter was corrected for the years ended December 31, 2020 and 2019.
2. During the prior engagement, we noted the District recorded the Net of Income tax revenue received from RITA, instead of the Gross Income Tax Revenue and Service Fee Expenses. This issue is reported for the current audit above as Current Year Observation Number 1.



Keith Faber
Auditor of State
Columbus, Ohio
March 8, 2021

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SPRINGFIELD TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT I

HAMILTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 3/23/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov