



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Union Township – City of Milford Joint Economic
Development District I – Ivy Pointe
Clermont County
745 Center Street, Suite 200
Milford, Ohio 45150

We have performed the procedures enumerated below on the Union Township – City of Milford Joint Economic Development District I – Ivy Pointe's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2022 and 2021 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, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2022 and 2021, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. City of Milford is custodian for some of the District's deposits and therefore the City's deposit and investment pool holds those District assets. We compared the District's fund balances reported on its December 31, 2022 Fund Status Report to the balances reported in City of Milford's accounting records. The amounts agreed.
2. We agreed the January 1, 2021 beginning fund balance recorded in the Reconciliation Summary to the December 31, 2020 balance in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2022 beginning fund balances for each fund recorded in the Reconciliation Summary to the December 31, 2021 balances in the Reconciliation Summary. We found no exceptions.
3. We agreed the 2022 and 2021 Reconciliation Summary as of December 31, 2022 and 2021 to the total fund cash balances reported in the Cash Position Report and the financial statements filed by

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the District in the Hinkle System. The amounts agreed to the financial statements filed in the Hinkle System, however the District's savings account is not included in the Cash Position Report.

4. We observed the year-end bank balance for the District's saving account on the financial institution's website. The balance agreed. We also agreed the confirmed balance to the amounts appearing in the December 31, 2022 Reconciliation Summary without exception.

Income Taxes

1. We obtained and inspected the JEDD contract, observing the City is the Income Tax Administrator for the JEDD and is required to record the income taxes collected in the JEDD Income Tax fund, and then distribute the income taxes to the Township and City as required per the contract. We found no exceptions.
2. We tested JEDD income tax collections made by RITA to determine the completeness of total JEDD collections. We found no exceptions.
3. We inspected the City's recording of JEDD income tax collections made by RITA to determine if:
 - a. these receipts were properly posted by the City to the JEDD Income Tax fund. We found no exceptions.
 - b. the receipts were recorded in the proper year. We found no exceptions.
4. We agreed the total amount of JEDD income tax collections to the tax revenue amount reported on the JEDD financial statements as submitted in the Hinkle system. The amounts agreed.
5. As required by the Agreement, we inspected the City's Detail Revenue Transactions report for the JEDD Income Tax fund for 2022 and 2021 to confirm it included all required receipts from the City for subsequent disbursement to the Township. We found no exceptions.

Debt

1. The prior agreed upon procedures documentation disclosed no debt outstanding as of December 31, 2020.
2. We inquired of management and inspected the Revenue Audit Trail Report and Expense Audit Trail Report for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. We noted no new debt issuances, nor any debt payment activity during 2022 or 2021.

Non-Payroll Cash Disbursements

1. We selected 10 months disbursements from the Expense Audit Trail Report for the year ended December 31, 2022 and 10 from the year ended 2021 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The date, payee name and amount for the EFT recorded on the bank statement agreed to the date, payee name and amount recorded in the Expense Audit Trail Report and to the names and amounts on the supporting documentation. 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 85% to the Township and 15% to the City as required by section 19 of the JEDD by-laws. We found no exceptions.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed or denied public records requests, or any public records requests with redactions during the engagement period.
3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the District's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:

- a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.
- We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires districts 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 District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2022 and 2021 in the Hinkle system. There were no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, 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.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

January 5, 2024

OHIO AUDITOR OF STATE KEITH FABER



**UNION TOWNSHIP-CITY OF MILFORD JOINT ECONOMIC DEVELOPMENT DISTRICT I - IVY POINTE
CLERMONT 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 1/18/2024

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This report is a matter of public record and is available online at
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