



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Austin Landing Joint Economic Development District
Montgomery County
10 North First Street
Miamisburg, Ohio 45342

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Austin Landing Joint Economic Development District (the JEDD) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2015 and 2014, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. 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*. 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 tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Year to Date Fund Report to the December 31, 2013 balances in the Year to Date Fund Report. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Year to Date Fund Report to the December 31, 2014 balances in the Year to Date Fund Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported in the Year to Date Fund Reports. The amounts agreed.
4. We confirmed the December 31, 2015 and 2014 bank account balances with the JEDD's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2015 and 2014 bank reconciliations without exception.
5. We selected two reconciling debits (such as outstanding checks) haphazardly from the December 31, 2015 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We noted no exceptions.

Income Taxes and Other Confirmable Cash Receipts

1. We confirmed the income tax amounts paid from the City of Miamisburg to the JEDD during 2015 and 2014, with the City. We found no exceptions.
 - a. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We scanned the Detail Revenue Transactions by Fund Report for 2015 and 2014 to determine whether each year included all four quarterly receipts from the City of Miamisburg. We noted no exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 hotel / motel tax over-the-counter cash receipts from the year ended December 31, 2015 and 10 hotel / motel tax over-the-counter cash receipts from the year ended 2014 recorded in the pay-in book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Detail Revenue Transactions by Fund Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior Detail Expense Transactions by Fund and Detail Revenue Transactions by Fund reports disclosed no debt issuances, nor any debt payment activity as of December 31, 2013.
2. We inquired of management, and scanned the Detail Revenue Transactions by Fund and Detail Expense Transactions by Fund for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detail Expense Transactions by Fund Report for the year ended December 31, 2015 and ten from the year ended 2014 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 Detail Expense Transactions by Fund Report 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 entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the JEDD filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. No exceptions noted.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the JEDD's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the JEDD, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

Columbus, Ohio

August 12, 2016

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AUSTIN LANDING JOINT ECONOMIC DEVELOPMENT DISTRICT

MONTGOMERY 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 30, 2016**