



Dave Yost • Auditor of State



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Harpersfield Township – City of Geneva Joint Economic Development District I
Ashtabula County
1481 Old Harpersfield Road
Geneva, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Harpersfield Township – City of Geneva Joint Economic Development District I, Ashtabula County, (the District) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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.

Current Year Observation

1. We noted that the District did not file its annual financial reports in a timely manner. Ohio Rev. Code § 117.38 requires cash-basis entities to file annual reports with the Auditor of State within 60 days of the fiscal year end. The report shall contain the amount of: (A) receipts, and amounts due from each source; (B) expenditures for each purpose; (C) income of any public service industry the entity owns or operates, as well as the costs of ownership or operation; and (D) public debt of each taxing district, the purpose of the debt, and how the debt will be repaid. The District did not file annual reports for the year December 31, 2014, and did not file the required reports for the year ended December 31, 2015 within the prescribed 60-days of fiscal year end. The District could be penalized up to \$750 for not filing its annual financial report. Our prior audit also reported this noncompliance.
2. The District authorized the City of Geneva to collect and distribute the District's revenue. The District should record memo entries in their books for revenue and disbursement made on their behalf by the City of Geneva.

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

Dave Yost
Auditor of State

August 16, 2016

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HARPERSFIELD – GENEVA JOINT ECONOMIC DEVELOPMENT DISTRICT #1

ASHTABULA 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
SEPTEMBER 1, 2016**