



Dave Yost • Auditor of State



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City of Lebanon-Turtlecreek Township JEDD
Warren County
50 S. Broadway
Lebanon, Ohio 45036

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the City of Lebanon-Turtlecreek Township JEDD, Warren County, (the JEDD) 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 JEDD's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD's financial statements, transactions or balances for the years ended December 31, 2015 or 2014.

The JEDD'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 Observations

Ohio Revised Code Section 117.38 requires that each public office, other than a state agency, shall file a financial report for each fiscal year. This section of the code also requires that cash basis reports be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year.

Although the JEDD submitted a 2014 annual financial report for audit purposes, the JEDD did not file their 2014 annual financial report with the Auditor of State. Failure to file the annual financial report within sixty days of the fiscal year end could lead to penalties.

We recommend the JEDD file their annual financial report within sixty days of the fiscal year end.

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

Dave Yost
Auditor of State

Columbus, Ohio

September 26, 2016

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LEBANON-TURTLECREEK JOINT ECONOMIC DEVELOPMENT DISTRICT

WARREN 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
OCTOBER 6, 2016**