



**SUNBURY MEADOWS COMMUNITY DEVELOPMENT AUTHORITY  
DELAWARE COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2014-2013**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

Sunbury Meadows Community Development Authority  
Delaware County  
105 Baughman Street, Suite A  
Sunbury, Ohio 43074

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Sunbury Meadows Community Development Authority, Delaware County, (Authority) for the years ended December 31, 2014 and 2013.

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 Authority's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Authority's financial statements, transactions or balances for the years ended December 31, 2014 or 2013.

The Authority'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

1. The Authority is subject to **ORC 9.34**, which states that all political subdivisions or taxing units shall begin at the opening of the first day of January of each calendar year and end at the close of the succeeding thirty-first day of December. This section also states the approval of both the Auditor of State and the Fiscal Officer is required to amend fiscal year ends.

The Authority currently completes financial activity and reports on a fiscal year beginning July 1 and ending the following June 30 to coincide with the School District that reports the Authority as an Agency fund. We recommend the Authority obtain the proper approvals from the Auditor of State to amend their fiscal year-end reporting period or file December 31 annual reports.

**Current Year Observations (continued)**

2. **Ohio Rev. Code §117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State within 150 days following the close of fiscal year end. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. Failure to timely file financial statements results in non-compliance with **Ohio Rev. Code §117.38**.

The Authority filed their annual financial reports with the Auditor of State for the fiscal year ending December 31, 2014 and 2013 on January 6, 2016. We recommend the Authority adopt control procedures to help ensure the Authority files annual financial reports timely.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

Columbus, Ohio

January 14, 2016



# Dave Yost • Auditor of State

**SUNBURY MEADOWS COMMUNITY DEVELOPMENT AUTHORITY**

**DELAWARE 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  
FEBRUARY 9, 2016**