



**SCIOTO TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT
PICKAWAY COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2016 and 2015



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Scioto Township Joint Economic Development District
Pickaway County
6752 State Route 762
Commercial Point, Ohio 43116

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Scioto Township Joint Economic Development District, Pickaway County, Ohio, (the District), on the receipts, disbursements and balances recorded in the Districts cash basis accounting records for the years ended December 31, 2016 and 2015 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, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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 confirmed the District's fund balances reported on its December 31, 2016 Fund Status Report to the balances reported in the District's accounting records. The amounts agreed.
2. The District's first year of operations was 2015. We confirmed the beginning 2015 cash balance was zero. We also agreed the January 1, 2016 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2015 balances in the Fund Ledger Report. We found no exceptions.

Income Taxes

1. We confirmed the income tax amounts paid from the City of Grove City to the District during 2016 and 2015, with the City. We noted the JEDD was posting the receipts net of the expenses. The JEDD should post their receipts at gross total collected income taxes and record a corresponding expense for the collection fees and contract expenses to Grove City, Scioto Township and Village of Commercial Point. 2015 total cash collections were \$905,099 in which only \$13,000 was booked as receipted by the JEDD Board on their Financial Statements. 2016 total cash collections were \$1,087,040 in which only \$3,800 was booked as receipted by the JEDD Board on their Financial Statements.
 - a. We inspected the fund balance report to determine whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - b. We inspected the fund balance report to determine the receipts were recorded in the proper year. We found no exceptions.

Income Taxes (Continued)

2. As required by Section 8 of the Bylaws, we inspected the Receipt Register Report for 2016 and 2015 to determine whether each year included all four quarterly receipts from the City of Grove City. There were no exceptions.

Non-Payroll Cash Disbursements

1. We haphazardly selected all disbursements from the Payment Register Detail Report for the year ended December 31, 2016 and 2015 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 Payment Register Detail 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.

We noted the JEDD was posting the receipts net of the expenses. The JEDD should post their receipts at gross total collected income taxes and record a corresponding expense for the collection fees and contract expenses to Grove City, Scioto Township and Village of Commercial Point. 2015 total distributions to the contracted parties totaled \$89,210 to the City of Grove City, \$785,047 to Scioto Township, and \$17,842 to the Village of Commercial Point which was not booked as disbursements on the JEDD's Financial Statements. 2016 total distributions to the contracted parties totaled \$108,324 to the City of Grove City, \$953,252 to Scioto Township, and \$21,664.81 to the Village of Commercial Point which was not booked as disbursements on the JEDD's Financial Statements.

Compliance – Bylaws

We confirmed JEDD income taxes collected were disbursed 2.25% to the City as required by section 7 of the JEDD by-laws. We found no exceptions.

Other Compliance

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the District filed their complete financial statements, in accordance with AOS Bulletin 2015-007 within the allotted timeframe for the years ended December 31, 2016 and 2015. The District filed their financial statements for FY16 on February 17, 2017 and FY15 financial statements on February 8, 2016. There were no exceptions.

Attestation standards established by the American Institute of Certified Public Accountants require that we request a written statement from the District stating that cash receipts and disbursements to which we applied procedures has been accurately measured or evaluated. We requested that the District provide such a statement but the trustees and/or fiscal officer refused to do so.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the JEDD'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.

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This report is for the use of the JEDD to assist in evaluating its receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2016 and 2015, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

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

October 3, 2017

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SCIOTO TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT

PICKAWAY 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
NOVEMBER 9, 2017**