



Dave Yost • Auditor of State





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June 13, 2018

City of Lebanon-Turtlecreek Township Joint Economic Development District  
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 Joint Economic Development District, Warren County (the District), for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 Observations

1. 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.

The District filed both the 2017 and 2016 annual financial reports with the Auditor of State on June 11, 2018. Failure to file the annual financial report(s) within sixty days of the fiscal year end could lead to penalties.

We recommend the District file their annual financial reports within sixty days of the fiscal year end.

## Current Status of Matters Reported in our Prior Engagement

2. Our prior audit for the years ended December 31, 2015 and 2014 included citation for failing to file the 2014 financial report with the Auditor of State by the required date. The District did not correct this issue for the 2017 and 2016 financial statements.

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

June 13, 2018



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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  
JULY 10, 2018