



**SUNBURY MEADOWS COMMUNITY DEVELOPMENT AUTHORITY  
DELAWARE COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED JUNE 30, 2018-2017**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

September 11, 2018

Sunbury Meadows Community Development Authority  
Delaware County  
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, (the Authority) for the years ended June 30, 2018 and 2017.

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 June 30, 2018 and 2017.

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.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

## Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended June 30, 2016 and 2015 included an observation related to the late filing of annual financial reports. **Ohio Rev. Code §117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State within 60 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 years ended June 30, 2018 and 2017 on August 16, 2018 and August 25, 2017, which met the required deadlines for the respective years.

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

**Dave Yost**  
Auditor of State

September 11, 2018

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# 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  
SEPTEMBER 27, 2018**