



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash  
11117 Kenwood Road  
Blue Ash, Ohio 45242-1817  
(513) 361-8550 or (800) 368-7419  
SouthwestRegion@ohioauditor.gov

Green Township – City of Cheviot Joint Economic Development District V (UDF North Bend)  
Hamilton County  
3814 Harrison Avenue  
Cheviot, Ohio 45211

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Green Township – City of Cheviot Joint Economic Development District V (UDF North Bend), Hamilton County, Ohio (the District), for the years ended December 31, 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 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, 2018 and 2017.

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.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### **Current Year Observations**

Ohio Rev. Code § 117.38 requires cash-basis entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. The District did not file its 2018 annual report in the Hinkle system until August 30, 2019, which was not within the allotted timeframe.

We recommend the District file its annual report at the end of each fiscal year within the allotted timeframe with the Auditor of State's Office.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State

Columbus, Ohio

September 24, 2019

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



**GREEN TOWNSHIP – CITY OF CHEVIOT JOINT ECONOMIC DEVELOPMENT DISTRICT V – UDF  
NORTH BEND**

**HAMILTON 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 8, 2019**