



OHIO AUDITOR OF STATE  
**KEITH FABER**







## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Harrison Township – City of Harrison Joint Economic Development District  
Hamilton County  
300 George Street  
Harrison, Ohio 45030

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of the Harrison Township – City of Harrison Joint Economic Development District (the District), on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2018 and 2017 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, 2018 and 2017 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 balance reported on its December 31, 2018 annual report to the District's check register. The amounts agreed. We also confirmed the fund balance with the District's financial institution without exception.
2. We agreed the January 1, 2017 beginning fund balance recorded in the 2017 annual report to the December 31, 2016 balance in the prior year Agreed-Upon Procedures working papers and to the check register. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the 2018 annual report to the check register and to the December 31, 2017 annual report. We found no exceptions.

### **Income Taxes**

1. We obtained and inspected the amendment to the District contract, noting the City is the Income Tax Administrator for the District and is required to record the District's portion of the income taxes collected in the District agency fund and the City's portion of the income taxes collected into the City's general fund. We found no exceptions.
2. We inspected the testing of District income tax collections made by RITA as performed during the City's 2017 audit to determine the completeness of total District collections. No exceptions were noted during that testing.

3. We inspected the City's recording of District income tax collections made by RITA as performed during the City's 2017 audit to determine if:
  - a. these receipts were properly allocated by the City to the City's general and District agency funds. No exceptions noted.
  - b. the receipts were recorded in the proper year. No exceptions noted.
4. We agreed the total amount of District income tax collections by RITA to the tax revenue amount reported on the District financial statements as submitted in the Hinkle system for 2018 and 2017. The amounts agreed.
5. As required by Section 11 of the Agreement, we inspected the City's Detail Revenue Transactions report for the District agency fund for 2018 and 2017 to confirm it included all required receipts from the City for subsequent disbursement to the District. We found no exceptions.

#### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2016.
2. We inquired of management, and inspected the check register for evidence of debt issued during 2018 and 2017. We noted no new debt issuances, nor any debt payment activity during 2018 or 2017.

#### **Non-Payroll Cash Disbursements**

1. From the check register, we re-footed checks recorded as General Fund disbursements for *general government* in the General fund for 2018. We found no exceptions.
2. We selected all seven disbursements from the check register for the year ended December 31, 2018 and all four from the year ended 2017 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 check register and to the names and amounts on the supporting invoices. We found no exceptions.

#### **Compliance – Bylaws**

We confirmed District income taxes collected were disbursed 50% to the Township and 50% to the City as required by section 11 of the District by-laws. We found no exceptions.

### Other Compliance

Ohio Rev. Code Section 117.38 requires districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2018 and 2017 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the District's deadline where the initial filing was filed on time but incomplete. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2018 and 2017 in the Hinkle system. There were no exceptions.

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 District'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.

This report is to provide assistance in it's the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

March 26, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**HARRISON TOWNSHIP- CITY OF HARRISON JOINT ECONOMIC DEVELOPMENT DISTRICT**

**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  
APRIL 11, 2019**