



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Blendon Westerville Joint Economic Development Zone
Franklin County
6330 Hempstead Road
Westerville, Ohio 43081

We have performed the procedures enumerated below on the Blendon Westerville Joint Economic Development Zone (the JEDZ) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the JEDZ. The JEDZ is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2020 and 2019 and certain compliance requirements related to these transactions and balances included in the information provided to us by the JEDZ.

The Board of Trustees and the management of the JEDZ have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the JEDZ's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2020 and 2019, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the December 31, 2020 and December 31, 2019 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2019 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2018 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2018 balances in the Fund Ledger Report. We found no exceptions.

3. We agreed the totals per the bank reconciliations to the total of the December 31, 2020 and 2019 fund cash balances reported in the Fund Ledger Report and the financial statements filed by the JEDZ in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2020 bank balance with the JEDZ's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2020 bank reconciliation without exception.

Income Taxes

1. We confirmed the income tax amounts paid from the City of Westerville to the JEDZ during 2020 and 2019, with the City. We found no exceptions.
 - a. We inspected the fund balance report to determine the receipts were recorded in the proper year. We found no exceptions.
2. As required by Section 4.3 of the Bylaws, we inspected the Receipt Register Report for 2020 and 2019 to determine whether each year included all four quarterly receipts from the City of Westerville. There were no exceptions.

Debt

1. The prior agreed upon procedure documentation disclosed no debt outstanding as of December 31, 2018.
2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2018 or 2017 or debt payment activity during 2020 or 2019. We noted no new debt issuances, nor any debt payment activity during 2020 or 2019.

Compliance – Bylaws

We confirmed JEDZ income taxes collected were disbursed 10% to the Township, 88% to the City according to the City as required by section 4.3 of the JEDZ by-laws. We found no exceptions.

Sunshine Law Compliance

1. We inquired with JEDZ management and determined that the JEDZ did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2.
 - a. We inquired with JEDZ management and determined that the JEDZ did not have any completed public records requests during the engagement period.
 - b. The JEDZ did not have any denied public records requests during the engagement period.
 - c. The JEDZ did not have any public records requests with redactions during the engagement period.
3. We inquired with JEDZ management and determined that the JEDZ did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inquired with JEDZ management and determined that the JEDZ did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).

5. We inquired with JEDZ management and determined that the JEDZ did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with JEDZ management and determined that the JEDZ did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the JEDZ as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with JEDZ management and determined that the JEDZ did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with JEDZ management and determined that the JEDZ did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the JEDZ notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

Ohio Rev. Code Section 117.38 requires JEDZ 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the JEDZ 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, 2020 and 2019 in the Hinkle system. Financial information for the year ended December 31, 2020 was filed on February 1, 2021 which was in the allotted timeframe. Financial information for the year ended December 31, 2019 was filed on March 9, 2020 which was not within the allotted timeframe.

We were engaged by the JEDZ to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the JEDZ'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.

We are required to be independent of the JEDZ and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

October 21, 2021

OHIO AUDITOR OF STATE KEITH FABER



BLENDON WESTERVILLE JOINT ECONOMIC DEVELOPMENT ZONE

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 11/23/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov