



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Hamilton Indian Springs Joint Economic Development District
Butler County
6032 Morris Road
Hamilton, Ohio 45011

We have performed the procedures enumerated below on the Hamilton Indian Springs Joint Economic Development District's (the JEDD) 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 JEDD. The JEDD 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 JEDD.

The Board of Trustees and the management of the JEDD have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the JEDD'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 and Investments

1. The City of Hamilton is custodian for the JEDD's deposits and investments, and therefore the City's deposit and investment pool holds the JEDD's assets. We compared the JEDD's fund balances reported on its December 31, 2020 Accumulated Transaction Listing to the balances reported in the City of Hamilton's accounting records. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the Accumulated Transaction Listing to the December 31, 2018 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2020 beginning fund balances recorded in the Accumulated Transaction Listing to the December 31, 2019 balances in the Accumulated Transaction Listing. We found no exceptions.

Income Taxes

1. We confirmed the income tax amounts paid from the City of Hamilton to the JEDD during 2020 and 2019, with the City. We found no exceptions.
 - a. We inspected the Accumulated Transaction Listing to determine the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2018.
2. We inquired of management, and inspected the Fund Ledger reports for evidence of debt issued during 2020 or 2019 or debt payment activity during 2020 or 2019. We noted no new debt issuances, nor any debt payment activity during 2020 or 2019.

Non-Payroll Cash Disbursements

1. We confirmed 99% of the total disbursements from the Accumulated Transaction Listing for the year ended December 31, 2020 and 98% from the year ended 2019 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 Accumulated Transaction Listing and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Compliance – Bylaws

We confirmed the JEDD's income taxes collected were disbursed 25% to Fairfield Township and 75% to the City of Hamilton as required by section 11 of the JEDD by-laws. We found no exceptions.

Sunshine Law Compliance

1. We inquired with JEDD management and determined that the JEDD 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 JEDD management and determined that the JEDD did not have any completed public records requests during the engagement period.
 - b. The JEDD did not have any denied public records requests during the engagement period.
 - c. The JEDD did not have any public records requests with redactions during the engagement period.

3. We inquired with JEDD management and determined that the JEDD 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).
4. We inquired with JEDD management and determined that the JEDD 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 JEDD management and determined that the JEDD did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with JEDD management and determined that the JEDD did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the JEDD as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with JEDD management and determined that the JEDD did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with JEDD management and determined that the JEDD 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 JEDD 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 Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.

We found no exceptions.

Other Compliance

1. 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the JEDD 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. There were no exceptions.

We were engaged by the JEDD 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 JEDD'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 JEDD 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
July 20, 2021

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON - INDIAN SPRINGS JOINT ECONOMIC DEVELOPMENT DISTRICT

BUTLER 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 8/12/2021

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