



**bhm cpa group, inc.**  
CERTIFIED PUBLIC ACCOUNTANTS

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SCIOTO TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT  
PICKAWAY COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019





88 East Broad Street  
Columbus, Ohio 43215  
IPAReport@ohioauditor.gov  
(800) 282-0370

Board of Trustees  
Scioto Township Joint Economic Development District  
6752 State Route 762  
Commercial Point, Ohio 43116

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Scioto Township Joint Economic Development District, Pickaway County, prepared by BHM CPA Group, Inc., for the period January 1, 2019 through December 31, 2020. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Scioto Township Joint Economic Development District is responsible for compliance with these laws and regulations.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

July 20, 2021

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Pickaway County  
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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Scioto Township Joint Economic Development District  
Pickaway County  
6752 State Route 762  
Commercial Point, Ohio 43116

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Scioto Township Joint Economic Development District (the District) and the Auditor of State, on the receipts, disbursements and balances recorded in the Districts 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 District. The District 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 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. The City of Grove City is custodian for the District's deposits, and therefore the City's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2020 Treasurer's Report to the balances reported in Grove City's accounting records. The amounts agreed.
2. We agreed the January 1, 2019 beginning fund balances recorded in the Treasurer's Report to the December 31, 2018 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2020 beginning fund balances recorded in the Treasurer's Report to the December 31, 2019 balances in the Treasurer's Report. We found no exceptions.

**Income Taxes**

1. We obtained and inspected the amendment to the JEDD contract, noting the City of Grove City is the Income Tax Administrator for the JEDD and is required to record the Township's, the City's and the Village of Commercial Point's portions of the income taxes collected in the JEDD Income Tax fund. We found no exceptions.

2. We inspected the testing of JEDD income tax collections made by RITA as performed during the City's 2019 audit to determine the completeness of total JEDD collections. No exceptions were noted during that testing.
3. We inspected the City's recording of JEDD income tax collections made by RITA as performed during the City's 2019 audit to determine if:
  - a. these receipts were properly recorded in the JEDD Income Tax fund. No exceptions noted.
  - b. the receipts were recorded in the proper year. No exceptions noted.
4. We agreed the total amount of JEDD income tax collections to the tax revenue amount reported on the JEDD financial statements as submitted in the Hinkle system. The amounts agreed.
5. As required by Section 8 of the Agreement, we inspected the City's Detail Revenue Transactions report for the JEDD Income Tax fund for 2020 and 2019 to confirm it included all required receipts from the City for subsequent disbursement to the Township, City and Village. We found no exceptions.

#### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2018.
2. We inquired of management, and inspected the Treasurer's Report 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. From the Treasurer's Report, we re-footed checks recorded as General Fund disbursements for *professional fees*. We found no exceptions.
2. We selected all disbursements from the Treasurer's Report for the year ended December 31, 2020 and all 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 Treasurer's Report 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 JEDD income taxes collected were disbursed 88% to the Township, 10% to the City and 2% to the Village as required by section 8 of the JEDD by-laws. We found no exceptions.

#### **Sunshine Law Compliance**

1. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2. We inquired with District management and determined that the District did not have any public records requests (completed, denied, or redacted) during the engagement period.



3. We inquired with District management and determined that the District 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 District management and determined that the District 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 District management and determined that the District 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 District management and determined that the District did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District 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 District 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 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, 2020 and 2019 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 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.

This report is to provide assistance in the evaluation of the District'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 and is not suitable for any other purpose.



BHM CPA Group, Inc.  
Piketon, Ohio  
June 29, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**SCIOTO TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT**

**PICKAWAY 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 8/3/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)