



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Lebanon-Turtlecreek Joint Economic Development District
Warren County
Lebanon, Ohio 45036

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Lebanon-Turtlecreek Joint Economic Development District, Warren County, (the JEDD) for the years ended December 31, 2021 and December 31, 2020.

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 JEDD's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD's financial statements, transactions or balances for the years ended December 31, 2021 and December 31, 2020.

The JEDD'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

1. We noted that the JEDD's 2021 financial report was not filed until March 22, 2022, which was past the March 1, 2022 deadline. We recommend that the JEDD file its financial reports within the timeframe prescribed in Ohio Revised Code § 117.38 to avoid any possible penalties.

Current Status of Matters Reported in our Prior Engagement

2. Our prior engagement for the years ended December 31, 2019 and 2018 included a citation for failing to include all receipts in the JEDD's financial report filing. The JEDD corrected this issue for the 2021 and 2020 financial reports.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 2, 2022

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LEBANON-TURTLECREEK JOINT ECONOMIC DEVELOPMENT DISTRICT

WARREN 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 5/12/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov