



Dave Yost • Auditor of State



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October 4, 2018

Rush Township-Uhrichsville Joint Economic Development District
Tuscarawas County
305 E. Second Street
Uhrichsville, Ohio 44683

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Rush Township-Uhrichsville Joint Economic Development District, Tuscarawas County, Ohio (the District), for the years ended December 31, 2017 and 2016.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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 issue to report.

Current Year Observation

Ohio Rev. Code § 117.38 required the District to file a financial report to the Auditor of State for each fiscal year within the sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. The Auditor of State has established an electronic filing system, the HINKLE System, that the District was required to utilize to file reports.

The financial statements for 2016 were due March 1, 2017. The District filed financial statements for 2016 on May 23, 2017 with a corrected filing being made on September 12, 2018. The original filing for the 2016 financial statements was filed after the due date.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State
Columbus, Ohio

October 4, 2018

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RUSH TOWNSHIP-UHRICHSVILLE JEDD

TUSCARAWAS 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
OCTOBER 16, 2018**