



OHIO AUDITOR OF STATE
KEITH FABER



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One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

Butler Township – City of Dayton Joint Economic Development District
Montgomery County
3510 Sudachi Drive
Dayton, Ohio 45414

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Butler Township – City of Dayton Joint Economic Development District, Montgomery County, (the District) for the years ended December 31, 2018 and 2017.

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 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, 2018 and 2017.

The District'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 issue to report.

Current Year Observations

Ohio Rev. Code § 117.38 requires Joint Economic Development Districts to file annual financial reports with the Auditor of State within 60 days of the fiscal year end. The 2018 annual financial report was filed on March 6, 2019, which was after the 60 day filing deadline. The District should implement procedures to verify financial information is filed prior to the reporting deadline.



Keith Faber
Auditor of State
Columbus, Ohio

May 23, 2019

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**BUTLER TOWNSHIP-CITY OF DAYTON JOINT ECONOMIC DEVELOPMENT DISTRICT
MONTGOMERY 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
JUNE 6, 2019**