



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Lebanon-Turtlecreek Township Joint Economic Development District
Warren County
50 S. Broadway
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 Township Joint Economic Development District, Warren County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

Current Year Observations

We noted that contractual services in the amounts of \$820 and \$4,018 were not reported on the financial statements for 2018 and 2019 respectively. The District should include all accounting system transactions on the financial statements.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2017 and 2016 included citation for failing to file the 2017 and 2016 financial report with the Auditor of State by the required date. The District did correct this issue for the 2018 and 2019 financial statements.

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

Keith Faber
Auditor of State

Columbus, Ohio

August 25, 2020

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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 9/8/2020

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