

***DOWNTOWN CANTON  
SPECIAL IMPROVEMENT DISTRICT***

***STARK COUNTY***

Agreed-Upon Procedures Report

For the Years Ended December 31, 2017 and 2016







# Dave Yost • Auditor of State

Board of Directors  
Downtown Canton Special Improvement District  
222 Market Avenue North  
Canton, Ohio 44702

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Downtown Canton Special Improvement District, Stark County, prepared by Charles E. Harris & Associates, Inc., for the period January 1, 2016 through December 31, 2017. 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 Downtown Canton Special Improvement District is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

June 20, 2018

**This page intentionally left blank.**

*Downtown Canton Special Improvement District  
Stark County  
For the Years Ended December 31, 2017 and 2016*

**Table of Contents**

<b>Title</b>	<b>Page</b>
Independent Accountant's Report on Applying Agreed-Upon Procedures .....	1

**This page intentionally left blank.**

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

Downtown Canton Special Improvement District  
Stark County  
222 Market Avenue North  
Canton, Ohio 44702

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the district officers, district members and directors and their designees or proxies, herein governing the Downtown Canton Special Improvement District (the District) and the Auditor of State on the receipts, disbursements and balances recorded in the District's accounting records for the years ended December 31, 2017 and 2016 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 accounting records for the years ended December 31, 2017 and 2016 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. We recalculated the December 31, 2017 and December 31, 2016 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2016 beginning fund balance recorded in the General Ledger Detail Report to the December 31, 2015 balance in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2017 and 2016 fund cash balances reported in the General Ledger Detail Report. The amounts agreed.
4. We observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the observed balances to the amounts appearing in the December 31, 2017 bank reconciliation without exception.

**Special Assessments**

1. We confirmed the special assessment amounts paid from the City of Canton to the District during 2017 and 2016, with the City. We found no exceptions.
  - a. We inspected the General Ledger Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We inspected the General Ledger Detail Report for 2017 and 2016 to inspect whether each year included both semi-annual receipts from the City of Canton. We found no exceptions.

### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Detail Check Written Report for the year ended December 31, 2017 and ten from the year ended December 31, 2016 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 Detail Check Written 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.

### **Other Compliance**

Ohio Rev. Code Section 117.38 requires these districts to file their financial information in the HINKLE system within 150 days after the close of the fiscal year if filing financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). 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. The Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, to allow for refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the District's deadline where the initial filing was filed on time but incomplete. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions. The District is required to maintain an "active" status with the Secretary of State to operate. In order to maintain an "active" status the District must file annual financial statements. We inspected the Secretary of State's website and confirmed the District is in "active" status. 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 *Government Auditing Standards* issued by the Comptroller General of the United States. 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 District'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 accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



*Charles E. Harris & Associates, Inc.*

May 16, 2018





# Dave Yost • Auditor of State

**DOWNTOWN CANTON SPECIAL IMPROVEMENT DISTRICT**

**STARK 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  
JULY 3, 2018**