



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Berkshire Joint Economic Development District No 2  
Delaware County  
Delaware, Ohio 43015

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Berkshire Joint Economic Development District No 2, Delaware County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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 issues to report.

#### Current Year Observations

1. We noted the District failed to establish a board of directors in accordance with Ohio Rev. Code § 715.72(F)(4) and the District's contract. The District should establish a board of directors and appoint members to carry out the duties as established within their contract.
2. Ohio Rev. Code § 149.43(E)(2) requires that every public office must have a public records policy. Because the District failed to establish a board of directors as noted above, the District also did not have a public records policy, which could result in records requests not being fulfilled in accordance with Ohio law. The District should develop a public records policy that satisfies all elements of Ohio Rev. Code Section 149.43(E)(2).

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

Keith Faber  
Auditor of State  
Columbus, Ohio

February 25, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**BERKSHIRE JOINT ECONOMIC DEVELOPMENT DISTRICT NO. 2**

**DELAWARE 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 3/16/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)