



OHIO AUDITOR OF STATE
KEITH FABER



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Madison Township Joint Economic Development District
Pickaway County
133 S. Court Street
Circleville, Ohio 43113

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Madison Township Joint Economic Development District, Pickaway 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. **Ohio Rev. Code § 1724.05** states that a Joint Economic Development District must file annual reports in accordance with *Generally Accepted Accounting Principles (GAAP)* with the Auditor of State's HINKLE system within 150 days of the close of the fiscal year end. The District did not timely file complete financial statements with the Auditor of State for fiscal year ended December 31, 2019, as statements were due on June 29, 2020 but not filed until June 30, 2020. A complete filing includes the annual financial statements, cash flows and the notes to the financial statements.
2. **Ohio Rev. Code § 149.43(E)(2)** requires a public office to create and adopt a policy for responding to public records requests. Generally, a public records policy cannot: (1) "limit the number of public records the office will make available to a single person"; (2) "limit the number of public records the office will make available during a fixed period of time"; and (3) "establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours." However, pursuant to Ohio Rev. Code § 149.43(B)(7)(c)(i), the policy "may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes." Regarding this, the term "commercial" is to "be narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research."

The District has not created or adopted a public records policy and is therefore not in compliance with Ohio Rev. Code § 149.43.

3. **Ohio Rev. Code § 149.43(B)(2)** requires “a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying[.]” “A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.”

The District has not established or created a records retention schedule, therefore it is not readily available to the public. As a result, the District is not in compliance with Ohio Rev. Code § 149.43.



Keith Faber
Auditor of State
Columbus, Ohio

September 24, 2021

OHIO AUDITOR OF STATE KEITH FABER



MADISON TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT

PICKAWAY 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 10/12/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov