



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Etna Reynoldsburg Joint Economic Development District 2
Licking County
Reynoldsburg, Ohio 43068

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Etna Reynoldsburg Joint Economic Development District 2, Licking County, (the JEDD 2) 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 JEDD 2's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD 2's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The JEDD 2'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 § 117.38(B)** states that a financial report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year. We noted that the JEDD 2's December 31, 2018 annual report to the Hinkle System was filed on January 13, 2022, which was 1,049 days after the filing deadline of March 1, 2019. We noted that the JEDD 2's December 31, 2019 annual report to the Hinkle System was filed on January 19, 2022, which was 688 days after the filing deadline of March 2, 2020. The JEDD 2 should implement control procedures to help ensure annual reports are completed and filed in a timely manner.
2. The JEDD 2 does not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2). **Ohio Rev. Code § 149.43(E)(2)** requires that all public offices shall adopt a public records policy in compliance with Ohio Rev. Code § 149.43 for responding to public records requests. Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public record requests. The JEDD 2 should adopt a public records policy and take all actions required regarding it under Ohio Rev. Code § 149.43.

3. The JEDD 2 does not have an established and adopted/approved records retention schedule/policy as required by Ohio Rev. Code § 149.43(B)(2). **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 and that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. Failure to maintain a records retention policy could result in records being destroyed that are not permitted, or being destroyed before the permitted timeframe. The JEDD 2 should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public.



Keith Faber
Auditor of State
Columbus, Ohio

September 29, 2022

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ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT - 2

LICKING 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 10/11/2022

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This report is a matter of public record and is available online at
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