



**HUBER HEIGHTS - BETHEL TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT
MONTGOMERY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2022 - 2021

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Huber Heights-Bethel Township Joint Economic Development District
Montgomery County
6131 Taylorsville Road
Huber Heights, Ohio 45424

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Huber Heights-Bethel Township Joint Economic Development District, Montgomery County, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issue to report.

Current Year Observation

Ohio Rev. Code § 149.43 (E)(2) states, in part, all public offices, shall adopt a public records policy for responding to public records requests.

Ohio Rev. Code § 149.43 (B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

The District did not have a formally adopted public records policy or records retention schedule.

Failure to formally adopt a public records policy and records retention schedule could result in the District not responding to public records requests and maintaining records in accordance with the Ohio Revised Code.

Current Status of Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2020 and 2019 included an observation that the District did not have a Public Records Policy or a Records Retention Schedule. The District did not establish a Public Records Policy or a Records Retention Schedule during the years ended December 31, 2022 and 2021. This has been included above as the Current Year Observation.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 17, 2023

OHIO AUDITOR OF STATE KEITH FABER



HUBER HEIGHTS-BETHEL TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT

MONTGOMERY 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 5/30/2023

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