



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Berkshire Joint Economic Development District No. 2  
Delaware County  
1 South Sandusky Street  
Delaware, Ohio 43015

We have completed certain procedures in accordance with Ohio Rev. Code § 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, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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

1. **Ohio Rev. Code § 149.43(B)(2)** provides that 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 public offices shall have available a copy of its current records retention schedule at a location readily available to the public. We noted the District follows the City of Delaware's records retention schedule; however, the District's Board of Trustees has not formally adopted the City's records retention schedule or its own records retention schedule. Failure to properly establish and maintain a records retention schedule may result in public records being disposed of prematurely. The District should pass a resolution to follow the City's records retention schedule or establish its own records retention schedule.

### Current Status of Matter Reported in our Prior Engagement

2. The prior audit for the years ended December 31, 2022 and 2021 included a noncompliance issue for not displaying a public records policy poster in a conspicuous place in the public office. This issue was corrected and was not reported above in the current year observations.

Keith Faber  
Auditor of State  
Columbus, Ohio

June 12, 2025

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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 6/26/2025

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)