



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Hubbard Township – City of Hubbard Joint Economic Development District
Trumbull County
220 West Liberty Street Box 307
Hubbard, Ohio 44425

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Hubbard Township – City of Hubbard Joint Economic Development District, Trumbull County, (the JEDD) 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 JEDD's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD's financial statements, transactions or balances for the years ended December 31, 2024, and 2023.

The JEDD'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 issues to report.

Current Year Observations

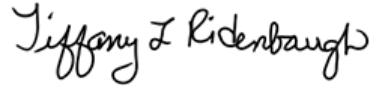
1. We noted that the JEDD did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). This could result in records requests not being fulfilled in accordance with Ohio law.
2. We noted the JEDD does not have an adopted records retention schedule. It therefore cannot have a copy of a records retention schedule available to the public. Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also "shall have available a copy of its current records retention schedule at a location readily available to the public." Failure to have and follow a records retention schedule could result in public records being disposed of prematurely.

Current Status of Matters Reported in our Prior Engagement

1. We noted the JEDD did not file their 2022 and 2021 annual reports timely. The 2024 and 2023 reports were filed timely.

Hubbard Township – City of Hubbard Joint Economic Development District
Trumbull County
Basic Audit Report
Page 2

KEITH FABER
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A handwritten signature in black ink that reads "Tiffany L Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 22, 2025

OHIO AUDITOR OF STATE KEITH FABER



**HUBBARD TOWNSHIP - CITY OF HUBBARD JOINT ECONOMIC DEVELOPMENT DISTRICT
TRUMBULL 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 11/6/2025

65 East State 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