



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Hubbard Township -City of Hubbard Joint Economic Development  
Trumbull County  
220 West Liberty St. Box 307  
Hubbard, Ohio 44425

We have completed certain procedures in accordance with Ohio Rev. Code Section 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, 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 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, 2020 and 2019.

The JEDD'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. We noted the JEDD did not file their 2020 and 2019 annual reports timely. Ohio Rev. Code Section 117.38 provides that each public office, other than a state agency, shall file a financial report each year. The 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.

The JEDD'S 2020 and 2019 financial reports were due on March 1, 2021 and March 2, 2020 respectively. However, the reports were not filed until September 3, 2021 and September 9, 2020 respectively. Failure to file by the required date could result in penalties of \$25 per day up to a maximum of \$750.

2. 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). It could also not have provided a copy of the policy to the proper custodian or records manager as also required by Ohio Rev. Code § 149.43(E)(2). This could result in records requests not being fulfilled in accordance with Ohio law.

3. We noted the JEDD does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 29, 2021

# 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 10/12/2021**

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](http://www.ohioauditor.gov)