



OHIO AUDITOR OF STATE  
**KEITH FABER**







One Government Center, Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

Lake Township – City of Toledo Joint Economic Development District  
Lucas County  
One Government Center, Suite 2020  
Toledo, Ohio 43604

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Lake Township – City of Toledo Joint Economic Development District, Lucas County, Ohio (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 or accounting issues to report.

### Current Year Observations

1. We inquired with the JEDD management and determined that the JEDD did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the JEDD did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the JEDD 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)** and could not include a copy of the policy in the policy manual as required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The JEDD should establish a public records policy to address the JEDD's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the JEDD. In addition, the JEDD should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

2. 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. The Township should implement procedures to provide the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address: <https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.

3. We noted the JEDD filed their Annual Financial Report for the 2020 and 2019 fiscal years with the Auditor of State on April 1, 2021. **Ohio Rev. Code §117.38** requires the financial or Alternate HINKLE System Financial Statement/Disclosure Report to be filed with the Auditor of State within sixty days following the last day of the JEDD's fiscal year. Failing to file by the required date can result in a penalty of \$25 per day up to a maximum of \$750. The JEDD should implement controls to help ensure the annual report is filed by the required due date.
4. Section 8, paragraph A of the Lake Township-City of Toledo Joint Economic Development District (JEDD) contract provides that the Board of Directors shall be composed of one member representing the City of Toledo, one member representing Lake Township, one member representing the owners of businesses located in the territory, one member representing the persons working within the territory, and one member selected by the other members.

The JEDD was unable to provide information or evidence that Board Members have been appointed in accordance with Section 8, paragraph A of the contract. Failing to appoint a Board could result in improper or unauthorized activity.

The Township and City should appoint members to the Board as required by Section 8, paragraph A of the contract; or, they should consider dissolving the JEDD if they feel it is no longer necessary.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 24, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**LAKE TOWNSHIP-CITY OF TOLEDO JOINT ECONOMIC DEVELOPMENT DISTRICT**

**LUCAS 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 7/8/2021**

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)