



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Lorain County Economic and Industrial Development Corporation  
Lorain County  
Elyria, OH 44035

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Lorain County Economic and Industrial Development Corporation, Lorain County, (the Corporation) 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 Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Corporation'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.

We obtained written representation from the governing Board that the Corporation had no cash, assets, liabilities, revenues or expenses during the years ended December 31, 2020 and 2019.

## Current Year Observations

1. **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 Corporation 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 Corporation not responding to public records requests and not maintaining records in accordance with the Ohio Revised Code.

2. **Ohio Rev. Code § 121.22(C)** states, in part, all meetings of any public body are declared to be public meetings open to the public at all times.

**Ohio Rev. Code § 121.22(F)** states, in part, that every public body shall, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings.

Regularly scheduled meetings and special meetings were not open to the public.

The Corporation did not notify the public of the date, time and place of all regularly scheduled meetings and special meetings.

Failure to open meetings to the public and failure to notify the public of regular and special meetings could result in the Corporation being subject to significant penalties for breach of the Sunshine Laws.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 14, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**LORAIN COUNTY ECONOMIC AND INDUSTRIAL DEVELOPMENT CORPORATION**

**LORAIN 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 11/4/2021**

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)