



**CLAY TOWNSHIP - CITY OF CLAYTON
JOINT ECONOMIC DEVELOPMENT DISTRICT
MONTGOMERY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2021-2020

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

BASIC AUDIT REPORT

Clay Township - City of Clayton Joint Economic Development District
Montgomery County
6996 Taywood Road
Englewood, Ohio 45322

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clay Township - City of Clayton Joint Economic Development District, Montgomery County, (the JEDD) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit for the years ended December 31, 2019 and 2018 included an observation that the JEDD did not have a Public Records Policy or a Records Retention Policy. The JEDD established a Public Records Policy and a Records Retention Policy during the years ended December 31, 2021 and 2020.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 18, 2022

OHIO AUDITOR OF STATE KEITH FABER



CLAY TOWNSHIP-CITY OF CLAYTON JOINT ECONOMIC DEVELOPMENT DISTRICT

MONTGOMERY 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 5/31/2022

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