



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Harpersfield-Geneva Joint Economic Development District 3
Ashtabula County
44 North Forest Street
Geneva, Ohio 44041

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Harpersfield-Geneva Joint Economic Development District 3, Ashtabula County, (the District) 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 District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the District's financial statements, transactions or balances for the years ended December 31, 2021 and 2020.

The District'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 District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). Currently the District follows the City of Geneva's Public Records Policy, however, we found no formal resolution adopting the policy.
2. We inquired with District management and determined that the District did not have a records retention policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(2).
3. We inquired with District management and determined that the District did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
4. We inquired with District management and determined that the District did not have a public records policy poster during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).

Current Status of Matters Reported in our Prior Engagement

5. The prior audit for the years ended December 31, 2019 and 2018 disclosed the observations above in numbers 1-4. These items were repeated for the years ended December 31, 2021 and 2020.



Keith Faber
Auditor of State
Columbus, Ohio

May 9, 2022

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HARPERSFIELD-GENEVA JOINT ECONOMIC DEVELOPMENT DISTRICT #3

ASHTABULA 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 5/24/2022

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This report is a matter of public record and is available online at
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