



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Etna-Reynoldsburg Joint Economic Development District 3  
Licking County  
7232 East Main Street  
Reynoldsburg, Ohio 43068

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Etna-Reynoldsburg Joint Economic Development District 3, Licking County, (the District) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following matter to report.

### Current Year Observation

1. **Ohio Revised Code §149.43(B)(1)** states in part, upon request by any person and subject to division (B)(8) of this section, requires that all public records responsive to the request shall be promptly prepared and made available for inspection to any person at all reasonable times during regular business hours. Subject to division (B)(8) of this section, upon request by any person, a public office or person responsible for public records shall make copies of the requested public record available to the requester at a cost and within a reasonable period of time.

The District received one public records request during the audit period on March 8, 2024. The request included three simple questions concerning publicly available information from the Regional Income Tax Authority (RITA) and one partially complex question concerning multiple parcels across different JEDD districts, resulting in the District creating a map that was not in existence prior to the public records request.

The District acknowledged receipt of the public records request seven days after receipt and follow up from the requestor on March 15, 2024. In the acknowledgement, the District indicated that information would be provided by the end of the following week. Thirteen days later, on March 27, 2024, the requestor sent a follow up email requesting an update, which went unanswered. The requestor sent a second follow up email on April 11, 2024, requesting an update, which a response was provided by the District on April 24, 2024 indicating that it was gathering information due to recent changes in business. Ultimately, a response was provided by the District on June 7, 2024, 91 days later.

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When the District has readily accessible information, but requires additional time to fulfill the entire request, it should provide the information readily available as soon as possible and advise the requestor additional time is needed to fulfill the remaining portion. Please note, the District is not required to create documents in response to a public records request—it is only required to provide documents which are already in existence and are responsive to a request.

The District should ensure public records requests are fulfilled in accordance with the Ohio Rev. Code and the District's public records policy.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

November 25, 2025

# OHIO AUDITOR OF STATE KEITH FABER



ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT-3

LICKING 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 12/9/2025

65 East State Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)