



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

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, 2022 and 2021.

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, 2022 and 2021.

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 JEDD's 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)**.

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

The JEDD shall establish a public records policy and may address the JEDD's available records, the times when public records may be inspected, and the costs associated with records requests. The policy shall 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 shall 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. 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 JEDD 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. The JEDD did not file its 2022 and 2021 annual reports timely. **Ohio Rev. Code § 117.38** provides that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the auditor of state within sixty days after the close of the fiscal year. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The JEDD did not file the 2022 and 2021 annual reports until June 1, 2023 and April 13, 2022, respectively. Failure to file by the required date could result in penalties of \$25 per day up to maximum of \$750. The JEDD should take the necessary steps to ensure the financial report is prepared completely in accordance with Auditor of State Bulletin 2015-007 and filed within the sixty day time frame.

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

August 9, 2023

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 8/22/2023

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