



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Springfield Township Joint Economic Development District I  
Hamilton County  
7700 Perry Street  
Mt. Healthy, Ohio 45231

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Springfield Township Joint Economic Development District I, Hamilton County, (the District) 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 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, 2022 and 2021.

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. Revenue Posting

We noted the District recorded the Net of Income tax revenue received from the Regional Income Tax Agency (RITA), instead of the Gross Income Tax Revenue and Service Fee Expenses. The District should record the gross amount received and record the expense for the service fees.

### 2. Annual Report Filing

We noted the District did not file its 2022 annual report in a timely manner. **Ohio Rev. Code § 117.38** provides, in part, that the District shall file an annual financial report with the Auditor of State within 60 days of fiscal year end.

The District filed its 2022 annual report on April 19, 2023 and no extension was obtained.

Failure to timely file an annual report could result in the District being penalized twenty-five dollars for each day the report remains unfiled, not to exceed seven hundred fifty dollars. The Auditor of State may waive these penalties, upon the filing of the past due financial report. Additionally, the lack of an annual report could result in auditing difficulties. The District should file its annual report with the Auditor of State within the required timeframe.

### 3. Public Records Policy and Records Retention Schedule

**Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of

public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)**, the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

**Ohio Rev. Code § 149.43(E)(2)** further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

**Ohio Rev. Code § 149.43(B)(2)** states the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The District has no formal written policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law.

The District shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the District should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the District's branch offices and the public records policy must be included in policy manuals or handbooks if any exist. Furthermore, the District shall establish a records retention schedule.

**Pursuant to Ohio Rev. Code § 109.43(E)(2)**, 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.

#### 4. Inactive Board of Directors

**Ohio Rev. Code § 715.72(P)(1)(e)** provides that the members of the board shall be appointed as provided in the district contract. Of the members initially appointed to the board, the member described in division (P)(1)(a) of this section shall serve a term of one year; the member described in division (P)(1)(b) of this section shall serve a term of two years; the member described in division (P)(1)(c) of this section shall serve a term of three years; and the members described in divisions (P)(1)(d) and (e) of this section shall serve terms of four years. Thereafter, terms for each member shall be for four years, each term ending on the same day of the same month of the year as did the term that it succeeds. A member may be reappointed to the board, but no member shall serve more than two consecutive terms on the board.

The District failed to hold any meetings from 2019 to 2022 and Board members with expiring terms were not reappointed to the Board. The District should hold an annual meeting and ensure Board members have been properly appointed.

**Current Status of Matters Reported in our Prior Engagement**

1. During the prior engagement, we noted the District recorded the Net of Income tax revenue received from RITA, instead of the Gross Income Tax Revenue and Service Fee Expenses. This issue is reported for the current audit above as Current Year Observation Number 1.
2. During the prior engagement, we noted the Fiscal Officer did not attend 3 hours of training on Ohio's Public Records Laws. This matter was corrected for the years ended December 31, 2022 and 2021.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 20, 2023



# OHIO AUDITOR OF STATE KEITH FABER



**SPRINGFIELD TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT I**

**HAMILTON 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 1/2/2024**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)