



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Eaton Northwestern Professional Business  
Joint Economic Development District  
Lorain County  
131 Court Street  
Elyria, Ohio 44035

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Eaton Northwestern Professional Business Joint Economic Development District, Lorain County, (the District) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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. Ohio Rev. Code §117.38 requires cash-basis entities to file annual financial reports with the Auditor of State within 60 days of the fiscal year. The District filed its 2018 financial report with the Auditor of State on March 8, 2019 and its 2019 financial report on September 11, 2020; therefore, the District did not meet the filing deadline for both years.
2. 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).
3. We inquired with District management and determined that the District did not have a records retention policy during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. 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).

5. We inquired with District management and determined that the District did not have a public records policy during the engagement period and therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
6. We inquired with District management and determined that the District did not have a public records policy during the engagement period and therefore it could not be displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).



Keith Faber  
Auditor of State

Columbus, Ohio

December 4, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**EATON NORTHWESTERN PROFESSIONAL BUSINESS JOINT ECONOMIC DEVELOPMENT  
DISTRICT**

**LORAIN 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 12/17/2020**

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](http://www.ohioauditor.gov)