



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

BASIC AUDIT REPORT

Butler Township – City of Dayton Joint Economic Development District
Montgomery County
3510 Sudachi Drive
Dayton, Ohio 45414

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Butler Township – City of Dayton Joint Economic Development District, Montgomery County, (the District) for the years ended December 31, 2020 and 2019.

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, 2020 and 2019.

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. The District did not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2).
2. The District did not have a records retention schedule and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
3. The District did not have a public records policy and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
4. The District did not have a public records policy and therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).
5. The District did not have a public records policy and therefore it could not be displayed in all the branches of the District as required by Ohio Rev. Code § 149.43(E)(2).

Current Status of Matters Reported in our Prior Engagement

The District did not file its annual report within 60 days of the District's fiscal year as required by Ohio Rev. Code § 117.38. The 2018 report was filed on March 6, 2019, which was after the 60 day filing deadline. The District filed its annual report within 60 days following the last day of the District's fiscal year for fiscal years ended December 31, 2020 and 2019.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 7, 2021

OHIO AUDITOR OF STATE KEITH FABER



**BUTLER TOWNSHIP-CITY OF DAYTON JOINT ECONOMIC DEVELOPMENT DISTRICT
MONTGOMERY 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 4/20/2021

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