



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Millennial Moments Joint Economic Development District
Mahoning County
104 Lisbon Street
Canfield, Ohio 44406

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Millennial Moments Joint Economic Development District, Mahoning County, (the JEDD) for the year ended December 31, 2020 and the period April 16, 2019 to December 31, 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 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 year ended December 31, 2020 and the period April 16, 2019 to December 31, 2019.

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.

We obtained written representation from the governing Board that the JEDD had no revenue or expense activity during the year ended December 31, 2020 and the period April 16, 2019 to December 31, 2019.

Current Year Observations

1. The Joint Economic Development District did not file an annual financial report with the Auditor of State within 60 days of the fiscal year end as required by Ohio Rev. Code Section 117.38 for 2019. The Alternate Hinkle System Financial Statement Disclosure Report for 2019 was due on March 2, 2020, but not filed until September 9, 2020.
2. The Joint Economic Development District did not establish a records retention schedule or a public records policy for 2019 or 2020. Ohio Rev. Code Section 149.43(B)(2) requires that all public offices have available a copy of its current records retention schedule at a location readily available to the public. Ohio Rev. Code Section 149.43(E)(2) requires all public offices to adopt a records retention schedule.

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

Keith Faber
Auditor of State
Columbus, Ohio
August 23, 2021

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MILLENNIAL MOMENTS JOINT ECONOMIC DEVELOPMENT DISTRICT

MAHONING 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 9/2/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov