



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Burton Village/Burton Township Joint Economic Development District
Geauga County
14588 West Park Street
PO Box 408
Burton, Ohio 44021

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Burton Village/Burton Township Joint Economic Development District, Geauga County, Ohio (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 issue to report.

Current Year Observations

1. We inquired with JEDD management and determined that the JEDD followed the Village of Burton's public records policy during the engagement period. However, the JEDD did not provide evidence that it had distributed its public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of its office or have that employee acknowledge receipt of the copy of its public records policy as required by Ohio Rev. Code § 149.43(E)(2).

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

Keith Faber
Auditor of State
Columbus, Ohio

May 10, 2023

OHIO AUDITOR OF STATE KEITH FABER



**BURTON VILLAGE/BURTON TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT
GEAUGA 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 5/23/2023

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