OHIO AUDITOR OF STATE
KEITH FABER

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**BASIC AUDIT REPORT**

Lytle Five Points Joint Economic Development District
Warren County
Springboro, Ohio 45066

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Lytle Five Points Joint Economic Development District, Warren 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 Observation**

**Ohio Rev. Code § 149.43(E)(2)** provides that the District shall adopt a public records policy. The District did not formally adopt a public records policy during the engagement period as required by Ohio Rev. Code 149.43(E)(2) but informally follows the City of Springboro public records policy.

Keith Faber
Auditor of State
Columbus, Ohio

April 17, 2023

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KEITH FABER

**LYTLE FIVE POINTS JOINT ECONOMIC DEVELOPMENT DISTRICT**

**WARREN 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 5/4/2023**

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