



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
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## BASIC AUDIT REPORT

Richfield Light Industrial/Office JEDD  
Summit County  
4410 West Streetsboro Road  
Richfield, Ohio 44286-0387

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Richfield Light Industrial/Office JEDD, Summit County, (the JEDD) for the years ended December 31, 2023 and 2022.

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 years ended December 31, 2023 and 2022.

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.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

### **Current Status of Matters Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2021 and 2020 included non-compliance with Ohio Rev. Code § 149.43(E)(2). This was corrected during our audit.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

May 13, 2024

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# OHIO AUDITOR OF STATE KEITH FABER



**RICHFIELD LIGHT INDUSTRIAL/OFFICE JOINT ECONOMIC DEVELOPMENT DISTRICT**

**SUMMIT 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 5/23/2024**

65 East State 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)