



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Route 20 Joint Economic Development District
Ashtabula County
4717 Main Avenue
Ashtabula, Ohio 44004

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Route 20 Joint Economic Development District, Ashtabula County, (the District) 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 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, 2023 and 2022.

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 no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

1. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). This matter was resolved for years ended December 31, 2023 and 2022.
2. We inquired with District management and determined that the District did not have a records retention policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(2). This matter was resolved for years ended December 31, 2023 and 2022.
3. We inquired with District management and determined that the District did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). This matter was resolved for years ended December 31, 2023 and 2022.
4. We inquired with District management and determined that the District did not have a public records policy poster during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). This matter was resolved for years ended December 31, 2023 and 2022.

5. We examined the bank reconciliation prepared as of December 31, 2021. It was included as part of the City of Ashtabula's bank reconciliation. The District Agency fund 801 is included as part of the City of Ashtabula's bank reconciliation and money is co-mingled in the City's General bank account. This matter was resolved for years ended December 31, 2023 and 2022.



Keith Faber
Auditor of State
Columbus, Ohio

November 8, 2024

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ROUTE 20 JOINT ECONOMIC DEVELOPMENT DISTRICT

ASHTABULA 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 11/21/2024

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