



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Jackson-Canton Joint Economic Development District FP
Stark County
PO Box 9940 424 Market N
Canton, OH 44711

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jackson-Canton Joint Economic Development District FP, Stark County, (the JEDD) for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 the following significant compliance or accounting issues to report.

Current Year Observation

Ohio Rev. Code §§ 1724.05 and 1726.11 require community improvement corporations, including economic development corporations and county land reutilization corporations, and development corporations established under Ohio Rev. Code Chapter 1724 and 1726, respectively, and colleges and universities pursuant to Ohio Rev. Code § 3345.72 and Ohio Admin. Code 126:3-1-01(A)(2)(a) to report annually [but not necessarily account] on a GAAP basis.

Per Ohio Rev. Code § 117.38, entities filing on a GAAP-basis must file annual reports within 150 days of their fiscal year end.

The JEDD filed its 2017 alternate financial statement form on June 7, 2018 which is after the filing due date of May 30, 2018.

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

Keith Faber
Auditor of State

Columbus, Ohio

August 6, 2019

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JACKSON-CANTON JOINT ECONOMIC DEVELOPMENT DISTRICT FP

STARK COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 27, 2019**