



OHIO AUDITOR OF STATE
KEITH FABER



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Clay Township – City of Clayton Joint Economic Development District
Montgomery County
8207 Arlington Road
Brookville, Ohio 45309

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clay Township – City of Clayton Joint Economic Development District, Montgomery County, (the JEDD) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 issue to report.

Current Year Observations

1. We noted that the JEDD did not have a public records policy or records retention schedule. Ohio Rev. Code § 149.43 requires the JEDD to establish and implement a public records policy and records retention schedule. Failure to adopt a comprehensive public records policy and records retention schedule could lead to confusion regarding what records are available and how the public can request and obtain records as well as long records are required to be retained and how they may be disposed of. The JEDD should establish and implement a public records policy and records retention schedule.



Keith Faber
Auditor of State
Columbus, Ohio

March 30, 2020

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**CLAY TOWNSHIP – CITY OF CLAYTON JEDD
MONTGOMERY 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
APRIL 9, 2020**