



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Strasburg-Franklin Joint Economic Development District  
Tuscarawas County  
358 Fifth Street SW  
Strasburg, Ohio 44680

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Strasburg-Franklin Joint Economic Development District, Tuscarawas County, Ohio (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 § 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 § 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 Observations

1. Ohio Rev. Code § 117.38 states that each public office, other than a state agency, shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year.

The JEDD did not file within the required time period, as the financial statements for 2018 were due March 1, 2019, but were not filed until March 4, 2019. Additionally, the financial statements for 2019 were due February 29, 2020. The JEDD filed notes to the financial statements for 2019 on February 25, 2020 with a corrected filing to include the financial statements being made on June 26, 2020.

The JEDD should ensure that the required reports are filed by the annual deadline.

2. Ohio Rev. Code § 149.43(B)(2) states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

**Current Year Observations (Continued)**

Ohio Rev. Code § 149.43(E)(2) states, in part, that the public office shall distribute the public records policy to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employees acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall display the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet website. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

The JEDD did not establish a public records policy nor a records retention schedule. In addition, the JEDD failed to post the public records policy poster, establish a records custodian/manager, provide required employees with a copy of the policy and maintain written evidence that the policy had been received by the records custodian/manager. As a result, there was an increased risk that public records could be improperly denied to the public or improperly disposed of, which would potentially subject the JEDD to fines and other penalties. Additionally, there was an increased risk that records could be destroyed without obtaining the approval of the Ohio Historical Society and Auditor of State of Ohio, as required.

The JEDD should establish a public records policy and should consider consulting with the Ohio Historical Society regarding how long records are to be kept when developing a records retention schedule and policy for disposing of records. The JEDD should also designate a public records custodian and maintain written evidence that the public records policy has been distributed to that employee. Finally, the public records policy poster should be displayed in a conspicuous place at the JEDD's main office.



Keith Faber  
Auditor of State  
Columbus, Ohio

October 1, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**STRASBURG – FRANKLIN JOINT ECONOMIC DEVELOPMENT DISTRICT**

**TUSCARAWAS 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 10/13/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)