



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Etna-Reynoldsburg Joint Economic Development District 4
Licking County
Reynoldsburg, Ohio 43068

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Etna-Reynoldsburg Joint Economic Development District 4 (JEDD 4), Licking County, the JEDD 4 for the years ended December 31, 2022 and 2021.

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 4's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD 4's financial statements, transactions or balances for the years ended December 31, 2022 and 2021.

The JEDD 4'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, the following significant compliance or accounting issue to report.

Current Year Observation

1. Ohio Rev. Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. We noted the JEDD 4 did not file its annual financial reports to the HINKLE system for the fiscal year ending December 31, 2021, until August 24, 2022. The deadline for the JEDD 4 to file their annual financial report was on March 1, 2022.

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

Keith Faber
Auditor of State
Columbus, Ohio

October 12, 2023

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OHIO AUDITOR OF STATE KEITH FABER



ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT- 4

LICKING 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 11/9/2023

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