



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Perry-Canton Joint Economic Development District 1
Stark County
Canton, Ohio 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 Perry-Canton Joint Economic Development District 1, Stark County, (the District) 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 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, 2018 and 2017.

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 the following significant compliance or accounting issues to report.

Current Year Observations

1. We noted the District filed its 2017 financial report with the Auditor of State on November 29, 2018 and its 2018 financial report on July 18, 2019. Ohio Rev. Code Section 117.38 provides in pertinent part, public offices reporting pursuant to generally accepted accounting principles shall prepare an annual financial report which shall be filed with the Auditor of State within one hundred fifty days following the last day of the District's fiscal year.
2. Per Section 10 of the Perry Township Joint Economic Development District Contract 1 establishing the Perry-Canton Joint Economic Development District 1 a Board of Directors is established to govern the District. A Board of Directors has not been established.

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

Keith Faber
Auditor of State

Columbus, Ohio

October 8, 2019

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PERRY-CANTON JOINT ECONOMIC DEVELOPMENT DISTRICT 1

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
OCTOBER 22, 2019**