



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



March 28, 2019

Waterville Township-Village of Whitehouse  
Joint Economic Development District  
Lucas County  
6925 Providence Street  
P.O. Box 2476  
Whitehouse, Ohio 43571-2476

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Waterville Township-Village of Whitehouse Joint Economic Development District, Lucas County, Ohio (the JEDD) for the year ended December 31, 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 District'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 year ended December 31, 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 Observation**

Section G, paragraph 22 of the Waterville Township-Village of Whitehouse Joint Economic Development District (JEDD) contract provides that the Board of Directors shall be composed of one member representing the Village of Whitehouse, one member representing Waterville Township, and one member selected by the other members.

The JEDD was unable to provide information or evidence that Board Members have been appointed by the Village of Whitehouse and Waterville Township. Failing to appoint a Board could result in improper or unauthorized activity.

The Township and Village should appoint members to the Board and those members should select a chairperson as required by Section G, paragraph 22 of the contract; or, they should consider dissolving the JEDD if they feel it is no longer necessary.

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

Keith Faber  
Auditor of State

Columbus, Ohio

March 28, 2019

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**WATERVILLE TOWNSHIP-VILLAGE OF WHITEHOUSE JOINT ECONOMIC DEVELOPMENT  
DISTRICT**

**LUCAS 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 11, 2019**