



OHIO AUDITOR OF STATE
KEITH FABER



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Harpersfield-Geneva Joint Economic Development District 3
Ashtabula County
44 North Forest Street
Geneva, Ohio 44041

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Harpersfield-Geneva Joint Economic Development District 3, Ashtabula County, (the District) 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 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, 2019 and 2018.

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 issues to report.

Current Year Observations

1. We inquired with District management and determined that the District did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). Currently the District follows the City of Geneva's Public Records Policy, however, we found no formal resolution adopting the policy. We recommend the District either adopt their own policy or create a resolution adopting the City of Geneva's public records policy.
2. We inquired with District management and determined that the District did not have a records retention policy during the engagement period as required by Ohio Rev. Code § 149.43(B)(2). The District should adopt and approve the records retention schedule.
3. We inquired with District management and determined that the District did not have a public records policy during the engagement period and therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We recommend the District either adopt their own policy or create a resolution adopting the City of Geneva's Public Records Policy and have the custodian/manager acknowledge they have reviewed it.
4. We inquired with District management and determined that the District did not have a public records policy poster during the engagement period as required by Ohio Rev. Code § 149.43(E)(2). We recommend the District create a poster for public view.

5. We inquired with District management and determined that the District did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2). We recommend the District either adopt their own policy or create a resolution adopting the City of Geneva's Public Records Policy and incorporate it into the policy manual.



Keith Faber
Auditor of State

Columbus, Ohio

September 23, 2020

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HARPERSFIELD- GENEVA JOINT ECONOMIC DEVELOPMENT DISTRICT 3

ASHTABULA 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 10/6/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov