



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  
424 Market Avenue North  
PO Box 9940  
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 I, Stark County, (the District) for the year ended December 31, 2019.

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 year ended December 31, 2019.

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 did not establish a records retention schedule or a public records policy. Ohio Revised Code Sections 149.43(B)(2) and 149.43(E)(2) requires all public offices to adopt a records retention schedule and public records policy, respectively.

## Current Status of Matters Reported in our Prior Engagement

2. In addition to the compliance matter reported in 1 above, our prior audit for the years ended December 31, 2018 and 2017 included an observation that the District did not file its 2018 or 2017 financial statements with the Auditor of State in accordance with Ohio Revised Code Section 117.38. The District's 2019 financial statements were filed in accordance with Ohio Revised Code Section 117.38.
3. The prior audit for the years ended December 2018 and 2017 also included an observation that Section 10 of the Perry Township Joint Economic Development District Contract 1 required establishing the Perry-Canton Joint Economic Development District 1 Board of Directors 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

July 29, 2020

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**PERRY-CANTON JOINT ECONOMIC DEVELOPMENT DISTRICT 1**

**STARK 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 8/11/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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