



OHIO AUDITOR OF STATE
KEITH FABER





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Burton Village/Burton Township Joint Economic Development District
Geauga County
14588 West Park Street
PO Box 408
Burton, Ohio 44021

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Burton Village/Burton Township Joint Economic Development District, Geauga County, (the District) for the years ended December 31, 2024 and 2023.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2024 and 2023.

The District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found no significant compliance or accounting issues to report.

Current Status of Matters Reported in our Prior Engagement

During the prior audit, we inquired with District management and confirmed that the District adhered to the Village of Burton's public records policy throughout the engagement period; however, the District was unable to provide documentation demonstrating that it had distributed its public records policy to the employee serving as the records custodian or manager or to any employee with custody of the District's records or that such employee had acknowledged receipt of the policy, as required by Ohio Revised Code Section 149.43(E)(2). We note that during the current audit, the District has taken corrective action to address this matter.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 6, 2025

OHIO AUDITOR OF STATE KEITH FABER



BURTON VILLAGE/BURTON TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT

GEauga 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 10/21/2025

65 East State 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