



OHIO AUDITOR OF STATE  
**KEITH FABER**







65 East State Street  
Columbus, Ohio 43215  
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800-282-0370

## BASIC AUDIT REPORT

Fairfield Township Joint Economic Development District 1  
Butler County  
5350 Pleasant Avenue  
Fairfield, OH 45014

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Fairfield Township Joint Economic Development District 1, Butler 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.

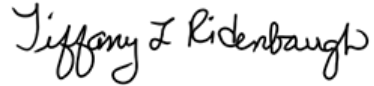
Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

### Current Year Observations

1. The District filed its annual financial report for the year ended December 31, 2023 on April 25, 2024 which was after the deadline of February 29, 2024. **Ohio Rev. Code § 117.38** requires entities to file their financial information in the Hinkle system within 60 days after the close of the fiscal year. The District should file its annual financial reports timely.
2. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. The District has no formal written public records policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law. The District shall establish and maintain a public records policy.
3. **Ohio Rev. Code § 149.43(B)(2)** states the entity shall have available a copy of its current records retention schedule at a location readily available to the public. The District has no formal written records retention schedule that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law. The District shall establish and maintain a records retention schedule.

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KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh". The signature is written in a cursive, flowing style.

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

September 18, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**FAIRFIELD - FAIRFIELD TOWNSHIP JOINT ECONOMIC DEVELOPMENT DISTRICT - 1**

**BUTLER 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 9/30/2025**

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](http://www.ohioauditor.gov)