



OHIO AUDITOR OF STATE
KEITH FABER





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Columbus, Ohio 43215
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BASIC AUDIT REPORT

Turtlecreek-Monroe Joint Economic Development District
Warren County
233 South Main Street
Monroe, Ohio 45050

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Turtlecreek-Monroe Joint Economic Development District, Warren County, (the District) for the years ended December 31, 2024 and December 31, 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 December 31, 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 Observation

1. Ohio Rev. Code § 121.22(F) requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

The District's Bylaws Section 5.3(a) provides that the Secretary shall publish a notice of the time, place, and purposes of Special Meetings at least twenty-four (24) hours before the time of a Special Meeting, where "publish" is defined in Section 5.2(a) as, for purposes of Article V, to mean "to deliver a written notification that is mailed, electronically transmitted, or delivered to a newspaper of general circulation in the District." Section 5.4 of the Bylaws governs notice to news media of special meetings.

The District did not notify the public or news media about a special meeting held on January 30, 2024.

Policies and Procedures should be established and implemented to verify that all Board meetings are held in accordance with the Ohio Sunshine Laws and District Bylaws.

A handwritten signature in black ink, appearing to read "Keith Faber". The signature is fluid and cursive, with the first name "Keith" and last name "Faber" clearly distinguishable.

Keith Faber
Auditor of State
Columbus, Ohio

May 7, 2025

OHIO AUDITOR OF STATE KEITH FABER



TURTLECREEK-MONROE JOINT ECONOMIC DEVELOPMENT DISTRICT

WARREN 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 5/22/2025

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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