



OHIO AUDITOR OF STATE
KEITH FABER





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BASIC AUDIT REPORT

Boston Township – City of Cuyahoga Falls JEDD
Summit County
2310 Second Street
Cuyahoga Falls, Ohio 44221

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Boston Township – City of Cuyahoga Falls JEDD, Summit County, (the JEDD) 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 JEDD's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the JEDD's financial statements, transactions or balances for the years ended December 31, 2024 and 2023.

The JEDD'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. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours. However, pursuant to **Ohio Rev. Code § 149.43(B)(7)(c)**, the policy may limit the number of public records the public office will physically deliver by U.S. Mail or other delivery service to ten per month unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes. "Commercial" is narrowly construed and does not include reporting or gathering news, reporting or gathering information to assist citizen oversight or understanding of the operation or activities of government, or nonprofit educational research.

Ohio Rev. Code § 149.43(E)(2) further requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy; create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or

handbook.

Ohio Rev. Code § 149.43(B)(2) states, in part, a public office also “shall have available a copy of its current records retention schedule at a location readily available to the public.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely.

The JEDD has not formally adopted its own written policy for public records that would demonstrate compliance with the Ohio Revised Code or established a public records retention schedule and instead relies on the policies of the City of Cuyahoga Falls. However, this has also not been formally established by resolution. This could result in records requests not being fulfilled in accordance with Ohio law.

The JEDD should establish a public records policy and public records retention schedule or formally adopt the policies of the City of Cuyahoga Falls via resolution. The policy shall be distributed to the records custodian/manager and the JEDD should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy and the records retention schedule must be conspicuously displayed in all of the JEDD’s branch offices and the public records policy must be included in policy manuals or handbooks, if any exist.

2. **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 JEDD did not notify the public or news media about meeting time and place.

To help ensure legal compliance, the JEDD should notify the media and public of all meetings.

Current Status of Matters Reported in our Prior Engagement

There were no Matters Reported in the prior audit engagement.

KEITH FABER
Ohio Auditor of State



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

September 30, 2025

OHIO AUDITOR OF STATE KEITH FABER



BOSTON TOWNSHIP - CITY OF CUYAHOGA FALLS JOINT ECONOMIC DEVELOPMENT DISTRICT

SUMMIT 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 11/6/2025

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This report is a matter of public record and is available online at
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