



OHIO AUDITOR OF STATE  
**KEITH FABER**







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

## BASIC AUDIT REPORT

Perry-Navarre Joint Economic Development District  
Stark County  
27 West Canal Street  
Navarre, Ohio 44662

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Perry-Navarre Joint Economic Development District, Stark County, (the District) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. **Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Perry-Navarre Joint Economic Development District's December 31, 2022 annual financial report due by March 1, 2023 was not filed with the Auditor of State until October 24, 2024.

Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Perry-Navarre Joint Economic Development District.

The District should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the District is unable to meet the deadline, the District should file an extension request through the Auditor of State.

2. **Ohio Rev. Code §149.43(E)(2)** 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) To facilitate broader access to public records, a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying in accordance with division (B) of this section. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

The Fiscal Officer, in their role as the Public Records Custodian for the District, did not have a signed acknowledgement documenting receipt of the Public Records Policy.

The District did not have a formal records retention policy.

The District should distribute the public records policy to the records custodian and the District should have a written acknowledgement of receipt from the records custodian. The District should adopt a records retention policy as required by Ohio Rev. Code § 149.43(B)(2).

#### **Current Status of Matters Reported in our Prior Engagement**

1. The Joint Economic Development District did not have its Public Records Custodian acknowledge in writing the receipt of the Public Records Policy as required by Ohio Rev. Code § 149.43(E)(2). This observation has not been corrected and will be repeated for 2022 and 2022.
2. The Fiscal Officer did not complete any training information in the Fiscal Integrity Portal maintained on the Auditor of State's website. Documentation of the training taken should be entered into the Fiscal Integrity Portal. This observation is no longer required.

KEITH FABER  
Ohio Auditor of State



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

October 21, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**PERRY-NAVARRE JOINT ECONOMIC DEVELOPMENT DISTRICT**

**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 11/6/2025**

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)