



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

Copley Community Improvement Corporation
Summit County
Copley, Ohio 44321

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Copley Community Improvement Corporation, Summit County, (the Corporation) for the years ended December 31, 2019 and 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Corporation's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 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 § 1724.05** requires the Corporation to file with the Auditor of State its annual report within 120 days following the last day of the Corporation's fiscal year. Although the Corporation filed annual reports for 2018 and 2019, the 2019 report was not filed until June 1, 2020, more than 120 days after the last day of the Corporation's fiscal year. The Corporation should ensure annual reports are timely filed with the Auditor of State
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. Accordingly, 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. For purposes of this division, "commercial" shall be 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. Additionally, all public offices are required by Ohio Rev. Code § 149.43(E)(2) to distribute their Public Records Policy to the employee who is the records custodian/manager of otherwise has custody of the records of that office.

Due to deficiencies in public record request procedures and monitoring, the Corporation does not have a public records policy. This could result in records requests not being fulfilled in accordance with Ohio law.

The Corporation should establish a public records policy to address the Corporation's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the Corporation. In addition, the Corporation should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

Current Status of Matters Reported in our Prior Engagement

Our prior audit for the year ended December 31, 2017 included a noncompliance issue Ohio Rev. Code § 1724.05 regarding the Corporation not filing the annual report with the Auditor of State in a timely manner. The December 31, 2019 annual report was not filed in a timely manner with the Auditor of State as noted within this letter under the Current Year Observation section.



Keith Faber
Auditor of State

Columbus, Ohio

July 31, 2020

OHIO AUDITOR OF STATE KEITH FABER



COPLEY COMMUNITY IMPROVEMENT CORPORATION

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 8/11/2020

88 East Broad 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