



OHIO AUDITOR OF STATE
KEITH FABER



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Grand Rapids Area Community Improvement Corporation
Wood County
17460 Sycamore Road
P.O. Box 309
Grand Rapids, Ohio 43522-0309

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Grand Rapids Area Community Improvement Corporation, Wood County, Ohio (the CIC) 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 CIC's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the CIC's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The CIC'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

Ohio Rev. Code § 149.43(E)(2) states all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under § 109.43 of the Revised Code. Except as otherwise provided in this section, the policy may not limit the number of public records that the public office will make available to a single person, may not limit the number of public records that it will make available during a fixed period of time, and may not establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours.

In addition, **Ohio Rev. Code § 149.43(B)(2)** states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

Further, **Ohio Rev. Code § 149.43(E)(2)** states, in part, that the public office shall distribute the public records policy to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employees acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall display the poster in a conspicuous place in the public office and in all locations where the public office has branch offices. The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet website. A public

office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

There was no indication that the CIC adopted the required public records policy or adopted a records retention schedule. Failure to adopt a public records policy or records retention schedule could lead to noncompliance with the Open Records Laws when handling public records requests.

The CIC should adopt a public records policy in conformity with the model public records policy issued by the Ohio Attorney General. After adopting such policy, the CIC should create a poster describing their public records policy and post a copy of the policy in a conspicuous place. In addition, the CIC should adopt a records retention schedule to ensure that the proper procedures are followed for destruction of public records

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 8, 2020

OHIO AUDITOR OF STATE KEITH FABER



GRAND RAPIDS AREA COMMUNITY IMPROVEMENT CORPORATION

WOOD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 23, 2020**