



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Cuyahoga Valley Council of Governments  
Cuyahoga County  
9543 Broadview Road  
Broadview Heights, OH 44147

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Cuyahoga Valley Council of Governments, Cuyahoga County, Ohio (the COG) for the years ended December 31, 2023 and 2022.

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 COG's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the COG's financial statements, transactions or balances for the years ended December 31, 2023 and 2022.

The COG'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 § 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 section 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.

The public office shall distribute the public records policy adopted by the public office under this division 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 employee to 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 post 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 web site. 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. The COG does not have a public records policy in place.

We recommend the COG create a Public Records Policy and complete the aforementioned requirements.

**Current Year Observations (Continued)**

2. **Ohio Rev. Code § 149.43(B)(2)** requires a public office also to have available a copy of its current records retention schedule at a location readily available to the public. The COG does not have a current records retention schedule readily available to the public.

We recommend the COG create a records retention schedule readily available for the public to view.



Keith Faber  
Auditor of State  
Columbus, Ohio

September 23, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**CUYAHOGA VALLEY COUNCIL OF GOVERNMENTS**

**CUYAHOGA 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 10/8/2024**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)