



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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North Clayton Community Authority  
Montgomery County  
P.O. Box 280  
Clayton, Ohio 45315

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

The Authority'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, in part, all public offices shall adopt a public records policy for responding to public records requests. The Authority did not adopt a public records policy. Failure to adopt a public records policy could result in records requests being approved or denied when improper to do so and could cause further noncompliance violations for the Authority. The Authority should adopt a public records policy.
2. Ohio Rev. Code §149.43 (B)(2) states, in part, a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The Authority did not have a records retention schedule. Failure to adopt a records retention schedule could result in the premature destruction of public records and further noncompliance violations for the Authority. The Authority should adopt a records retention schedule.

**Current Year Observations  
(Continued)**

3. Ohio Rev. Code §121.22(F) states, in part, every public body, by rule, shall 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. The Authority did not notify the public or news media of the dates of scheduled meetings. Failure to notify the public of all meetings could result in the interests of the public not being appropriately represented in all decision making and could result in additional noncompliance violations for the Authority. The Authority should establish a method whereby the public is appropriately notified of all meetings.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 7, 2020

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**NORTH CLAYTON COMMUNITY AUTHORITY**

**MONTGOMERY 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  
JULY 21, 2020**