



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



PO Box 828  
Athens, Ohio 45701  
(740) 594-3300 or (800) 441-1389  
SoutheastRegion@ohioauditor.gov

Ohio Coalition for Equity and Adequacy of School Funding  
Muskingum County  
205 North Seventh Street  
Zanesville, Ohio 43701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Ohio Coalition for Equity and Adequacy of School Funding, Muskingum County, Ohio (the Coalition), for the years ended June 30, 2020 and 2019.

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 Coalition's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Coalition's financial statements, transactions or balances for the years ended June 30, 2020 and 2019.

The Coalition'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. We noted that the Coalition has established rates for public and vocational school being \$0.50 per pupil and educational service centers \$0.05 per pupil. During procedures performed, we noted the Coalition sends out invoices in which the member schools and educational service centers are supposed to report their Average Daily Membership (ADM) and calculate the dues owed to the Coalition. During scans of supporting records, we noted some members do not provide ADM for which their payment is based upon. Additionally, we noted that no support is kept or verification is done by the Coalition to ensure accurate ADM amounts are provided and appropriate dues are paid by members. Our prior audit also reported this matter.
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. Generally, 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. "Commercial" is 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.

2. Ohio Rev. Code § 149.43(E)(2) (Continued)

Ohio Rev. Code § 149.43(E)(2) further 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. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

We noted the Coalition did not have a formal public records policy or a records retention schedule.

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

Our prior engagement for years ended June 30, 2018 and 2017 included a matter regarding inadequate support for membership dues collected. This matter was repeated with current year observations.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 5, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING**

**MUSKINGUM 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 4/15/2021**

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](http://www.ohioauditor.gov)