



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Alliance for High Quality Education  
Franklin County  
Columbus, Ohio 43235

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Alliance for High Quality Education, Franklin County, (the Alliance) for the years ended June 30, 2021 and 2020.

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 Alliance's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Alliance's financial statements, transactions or balances for the years ended June 30, 2021 and 2020.

The Alliance'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 that all public offices shall adopt a public records policy for requesting public records requests. We noted that the Alliance follows the Hilliard City School District's public records policy. However, there is no formal resolution reflecting this fact. The Alliance should formally adopt the Hilliard City School District's public records policy or formally adopt their own.
2. **Ohio Rev. Code § 149.43(B)(2)** states that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. 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 that the Alliance follows the Hilliard City School District's records retention policy/schedule. However, there is no formal resolution reflecting this fact. The Alliance should formally adopt the Hilliard City School District's records retention policy/schedule or formally adopt their own and have available a copy of its current records retention schedule at a location readily available to the public.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent "K" and "F".

Keith Faber  
Auditor of State  
Columbus, Ohio

February 23, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**ALLIANCE FOR HIGH QUALITY EDUCATION**

**FRANKLIN 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 3/8/2022**

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