



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Erie Community Improvement Corporation  
Erie County  
1111 Hayes Avenue  
Sandusky, Ohio 44870

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Erie Community Improvement Corporation, Erie County, Ohio (the Corporation) for the years ended December 31, 2020 and 2019.

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 Corporation's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Corporation's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Corporation'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 issue to report.

## **Current Year Observation**

We inquired with Corporation management and determined that the Corporation did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the Corporation did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the Corporation as required by **Ohio Rev. Code § 149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records manager as also required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The Corporation should establish a public records policy to address the Corporation's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in the Corporation's policy manual and the Public Records Act requires that the policy be displayed conspicuously in all branches of the Corporation. In addition, the Corporation should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-Policy.aspx>, provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 19, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**ERIE COMMUNITY IMPROVEMENT CORPORATION**

**ERIE 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 7/29/2021**

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