



OHIO AUDITOR OF STATE
KEITH FABER



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Coalition of Rural and Appalachian Schools
Athens County
322 McCracken Hall, Ohio University
Athens, Ohio 45701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Coalition of Rural and Appalachian Schools, Athens County, (the Coalition) for the years ended June 30, 2022 and 2021.

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, 2022 and 2021.

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. Ohio Rev. Code § 149.43(E)(2) requires public offices to adopt a public records policy. Ohio Rev. Code § 149.43(B)(7)(c) provides guidance for a required public records policy to be approved by the Board. The approved public records policy should not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. The Ohio Attorney General developed a model public records policy for responding to public records requests in compliance with Ohio Rev. Code § 149.43 in order to provide guidance to public offices in developing their own public record policies. This model policy is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-policy.aspx>. The Coalition did not approve a formal public records policy. This can result in improper treatment of public records requests. The Coalition should approve a formal public records policy containing all the required elements. The policy should be included in the Coalition's policy manual and displayed in all the branches of the Coalition as required by Ohio Rev. Code § 149.43(E)(2).
2. Ohio Rev. Code § 149.43(B)(2) provides that the Coalition should have an approved records retention schedule which is readily available to the public. The Coalition did not approve a formal records retention schedule. This could lead to improper destruction of records. The Coalition should approve the required record retention schedule.

Current Status of Matters Reported in our Prior Engagement

1. The prior audit for the years ended June 30, 2020 and 2019 included noncompliance with Ohio Rev. Code § 149.43(E)(2) for the Board not approving a formal public records policy. This was not corrected and is included in Current Year Observations #1 above.
2. The prior audit for the years ended June 30, 2020 and 2019 included noncompliance with Ohio Rev. Code § 149.43(B)(2) for the Board not approving a formal records retention schedule. This was not corrected and is included in Current Year Observations #2 above.



Keith Faber
Auditor of State
Columbus, Ohio

April 5, 2023

OHIO AUDITOR OF STATE KEITH FABER



COALITION OF RURAL AND APPALACHIAN SCHOOLS

ATHENS 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 4/18/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov