



OHIO AUDITOR OF STATE
KEITH FABER



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City of Fairlawn Ohio Energy Special Improvement District
Summit County
3487 South Smith Road
Fairlawn, Ohio 44333

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

The District'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 Observation

1. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Accordingly, 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. For purposes of this division, "commercial" shall be 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. Additionally, all public offices are required by Ohio Rev. Code § 149.43(E)(2) to distribute their Public Records Policy to the employee who is the records custodian/manager of otherwise has custody of the records of that office.

The District has no formal written policy that would demonstrate compliance with the Ohio Revised Code. This could result in records requests not being fulfilled in accordance with Ohio law.

The District should establish a public records policy to address the District's available records, the times when public records may be inspected, and the costs associated with records requests. The policy should be included in policy manuals and the Public Records Act requires the policy be displayed conspicuously in all branches of the District. In addition, the District 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.

- 2 Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also “shall have available a copy of its current records retention schedule at a location readily available to the public.” Failure to have and follow a records retention schedule could result in public records being disposed of prematurely. The District does not have a public records retention schedule.

The District should establish a public records retention schedule and located readily available to the public.

Current Status of Matters Reported in our Prior Engagement

In addition to the noncompliance matter reported under Current Year Observations, our prior audit for the years ended December 31, 2017 and 2016 included a noncompliance issue Ohio Rev. Code § 117.38 regarding the District not filing the annual report with the Auditor of State in a timely manner for the 2017 report. The December 31, 2019 and 2018 annual reports were filed in a timely manner with the Auditor of State.



Keith Faber
Auditor of State

Columbus, Ohio

October 2, 2020

OHIO AUDITOR OF STATE KEITH FABER



CITY OF FAIRLAWN, OHIO ENERGY SPECIAL IMPROVEMENT DISTRICT, INC.

SUMMIT 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 10/20/2020

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