



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Springdale Community Improvement Corporation  
Hamilton County  
11700 Springfield Pike  
Springdale, Ohio 45246

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Springdale Community Improvement Corporation, Hamilton County, (the Corporation) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issues to report.

## Current Year Observations

### 1. Public Records Policy and Records Retention Schedule

**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.

**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.

**Ohio Rev. Code §149.43(B)(2)** states the entity shall have available a copy of its current records retention schedule at a location readily available to the public.

The Corporation 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 Corporation shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Corporation should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Corporation's branch offices and the public records policy must be included in policy manuals or handbooks if any exist. Furthermore, the Corporation shall establish a records retention schedule.

**Pursuant to Ohio Rev. Code § 109.43(E)(2)**, 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. Annual Meeting of Voting Members**

**Ohio Rev. Code § 1702.16** provides, in part, for an annual meeting of voting members. We noted that the Corporation had no members and failed to hold an annual meeting for 2022 or 2021. The Corporation should take steps to obtain members and hold an annual meeting.

## **3. Authorization of the Statement of Continued Existence**

**Ohio Rev. Code § 1702.59** provides, in part, that every nonprofit corporation whose articles or other documents are filed with the secretary of state, shall file with the secretary of state a verified statement of continued existence, signed by a director, officer, or three members in good standing.

We noted that the Corporation submitted a verified statement of continued existence with the Secretary of State that was not signed by a director, officer, or three members of the Board. This could result in the Corporation's Articles of Incorporation being canceled by the Secretary of State. The Corporation should ensure only authorized individuals file continued existence verification with the Secretary of State.

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

1. During the prior engagement, we noted the Corporation did not file an annual financial report with the Auditor of State within 120 days of the fiscal year end as required by Ohio Rev. Code §1724.05. This matter was corrected for the years ended December 31, 2022 and 2021.
2. The prior report also identified the lack of a public records policy and records retention schedule reported in item 1 above.
3. The prior report also identified the lack of an annual meeting and voting members reported in item 2 above.
4. The prior report also identified the improper authorization of the statement of continued existence reported in item 3 above.

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

April 27, 2023



# OHIO AUDITOR OF STATE KEITH FABER



**SPRINGDALE COMMUNITY IMPROVEMENT CORPORATION**

**HAMILTON 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 5/9/2023**

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