



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Richfield Light Industrial / Office JEDD
Summit County
4410 W. Streetsboro Road
Village of Richfield, Ohio 44286-0387

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

The JEDD'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 issue to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43** requires, in part, that all public offices must prepare, distribute and post a public records policy that addresses requirements in regards to records retention and responding to public records requests. Except for the exception noted in Ohio Rev. Code § 149.43(B)(7)(c), the public records policy may not: (a) limit the number of public records that the public office will make available to a single person, (b) limit the number of public records that it will make available during a fixed period of time, and (c) establish a fixed period of time before it will respond to a request for inspection or copying of public records, unless that period is less than eight hours. [Ohio Rev. Code § 149.43(E)(2)]

The Richfield Light Industrial / Office JEDD has not formally adopted a public records policy.

Current Status of Matters Reported in our Prior Engagement

2. In addition to the noncompliance matter reported in item 1 above, our prior audit for the years ended December 31, 2017 and 2016 included a noncompliance issue Ohio Rev. Code § 1724.05 regarding the JEDD not filing financial statements with the Auditor of State in a timely manner. The December 31, 2019 and 2018 financial statements were filed in a timely manner with the Auditor of State.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

April 23, 2020

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RICHFIELD LIGHT INDUSTRIAL/ OFFICE JEDD

SUMMIT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 5, 2020**