

# OHIO AUDITOR OF STATE KEITH FABER



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## MANAGEMENT LETTER

Convention Facilities Authority for Hamilton County  
Hamilton County  
801 Plum Street  
Cincinnati, Ohio 45202

To the Board of Directors:

We have audited the financial statements of the Convention Facilities Authority for Hamilton County, Hamilton County, Ohio (the Authority) in accordance with *Government Auditing Standards*, as of and for the year ended December 31, 2019, and have issued our report thereon dated May 12, 2020.

*Government Auditing Standards* require us to report significant internal control deficiencies, fraud, (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial statement amounts. We have issued the required report dated May 12, 2020, for the year ended December 31, 2019.

We are also submitting the following comment for your consideration regarding the Authority's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. This comment reflects a matter that does not require inclusion in the *Government Auditing Standards* report. Nevertheless, this comment represents a matter for which we believe improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing this recommendation. This comment reflects our continuing desire to assist your government but are only a result of audit procedures performed based on risk assessment procedures and not all deficiencies or weaknesses in controls may have been identified. If you have questions or concerns regarding this comment please contact your regional Auditor of State office.

## Noncompliance Finding

### Minutes Deficiencies

**Ohio Rev. Code § 149.351** states that no public records shall be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under Ohio Rev. Code Sections 149.38 to 149.42.

The Authority failed to provide the minutes for three Board meetings held in 2019. Additionally, meeting minutes were not approved at subsequent meetings.

Board minutes are the official record of meetings held and actions taken by the Board. Approval of minutes by the Board is an integral part of monitoring the accuracy and completeness of the minutes.

Failure to properly maintain and approve accurate minutes could lead to possible omissions or alterations to the minute record without the Board's knowledge and disputes between the Board and the public.

**Noncompliance Finding  
(Continued)**

The Authority should prepare all minutes promptly after each meeting, approve them at a subsequent meeting, and have them readily available to the public. In 2020 the minutes were made available on the Hamilton County website.

We intend this report for the information and use of the governing board and management.



Keith Faber  
Auditor of State

Columbus, Ohio

May 12, 2020