



Dave Yost • Auditor of State

MANAGEMENT LETTER

City of Ravenna
Portage County
210 Park Way
Ravenna, Ohio 44266

To the City Council:

We have audited the financial statements of City of Ravenna, Portage County, (the City) in accordance with *Government Auditing Standards*, as of and for the year ended December 31, 2011, and have issued our report thereon dated June 12, 2012.

Government Auditing Standards require us to report significant internal control deficiencies, fraud, and illegal acts (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 June 12, 2012, for the year ended December 31, 2011.

Office of Management and Budget Circular A-133 requires that we report all material (and certain immaterial) instances of noncompliance, significant deficiencies, and material weaknesses in internal control related to major federal financial assistance programs. We have issued the required report dated June 12, 2012, for the year ended December 31, 2011.

We are also submitting the following comment for your consideration regarding the City's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. The comment reflects a matter that does not require inclusion in the reports *Government Auditing Standards* require. Nevertheless, this comment represents matters 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. However, this comment reflects our continuing desire to assist your City. If you have questions or concerns regarding this comment please contact your regional Auditor of State office.

NONCOMPLIANCE FINDING

1. Storage, Use and Distribution of Personal Information Policy

Ohio Revised Code Chapter 1347 contains legal requirements related to personal information systems which are applicable to all state and local agencies and defines the terms and uses of this information.

Per **Ohio Rev. Code Chapter 1347.01(E)**, "personal information" means any information that describes anything about a person, or that indicates actions done by or to a person, or that indicates that a person possesses certain personal characteristics, and that contains, and can be retrieved from a system by, a name, identifying number, symbol, or other identifier assigned to a person.

NONCOMPLIANCE FINDING
(Continued)

Per **Ohio Rev. Code Chapter 1347.05**, every state or local agency that maintains a personal information system shall perform the following duties:

- A. Appoint one individual to be directly responsible for the system;
- B. Adopt and implement rules that provide for the operation of the system;
- C. Inform each of its responsible employees of all rules adopted in accordance with this section;
- D. Specify disciplinary measures for unauthorized use of information contained in the system;
- E. Inform a person supplying personal information if it is legally required, or if they may refuse;
- F. Develop procedures for purposes of monitoring the accuracy, relevance, timeliness, and completeness of the personal information in this system;
- G. Take reasonable precautions to protect personal information in the system from unauthorized modification, destruction, use, or disclosure;
- H. Collect, maintain, and use only personal information that is necessary and relevant to the functions that the agency is required or authorized to perform, and eliminate personal information from the system when it is no longer necessary and relevant to those functions.

We noted the City does not have a policy addressing the above revised code requirement for all employees. The absence of this policy could result in the misuse of personal information.

We recommend the City establish a policy for all employees covering the terms mentioned above. The City shall only use the personal information in a personal information system in a manner that is consistent with the purposes of the system.

We intend this report for the information and use of the City Council, and management.



Dave Yost
Auditor of State

June 12, 2012