



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Peggy Davis, County Auditor
Noble County Regional Planning Commission
Noble County
200 Courthouse Square
Caldwell, Ohio 43724

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Noble County Regional Planning Commission, Noble County, Ohio (the Commission), for the years ended December 31, 2020 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Commission's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Commission's financial statements, transactions or balances for the years ended December 31, 2020 and 2019.

The Commission's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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. We noted that the Commission has not adopted a public records policy or adopted a formal records retention schedule in accordance with **Ohio Rev. Code § 149.43**. The Commission should establish a public records policy and a records retention schedule in accordance with the aforementioned Ohio Revised Code. If it is the Commission's intent to follow Noble County's public records policy and records retention schedule this should be formally adopted in the minutes of the Commission.
2. **Ohio Rev. Code § 117.38** states each public office shall file a financial report for each fiscal year. The report shall be certified by the proper officer or board and filed with the Auditor of State within sixty days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension. The Commission filed its 2020 annual financial report on June 11, 2021. No extension was obtained. Our prior engagement noted the Commission failed to file their 2018 and 2017 annual financial report within the allotted 60 days. The Commission should submit the Annual Financial Report each year in accordance with the aforementioned requirements.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

September 14, 2021

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NOBLE COUNTY REGIONAL PLANNING COMMISSION

NOBLE 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 9/28/2021

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