



**KNOX COUNTY REGIONAL PLANNING COMMISSION
KNOX COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2021-2020

OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Knox County Regional Planning Commission
Knox County
Mount Vernon, Ohio 43050

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Knox County Regional Planning Commission, Knox County (the Commission), for the years ended December 31, 2021 and 2020.

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 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, 2021 and 2020.

The Commission'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. The Commission utilizes the Knox County Public Records Policy established by the County Commissioners. However, the Commission has not formally adopted the public records policy as required by Ohio Rev. Code § 149.43(E)(2). The Commission should formally adopt a Public Records Policy.
2. The Commission utilizes the Knox County Records Retention Schedule and Policy established by the County Commissioners. However, the Commission has not formally adopted a records retention schedule or policy. Ohio Rev. Code § 149.43(B)(2) requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The Commission should formally establish and approve/adopt a records retention schedule/policy and have a copy of its records retention schedule at a location readily available to the public.

Current Status of Matters Reported in our Prior Engagement

1. Ohio Rev. Code § 117.38 states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. In the prior engagement for the years ended December 31, 2018, it was noted the Commission did not file within 60 days of the fiscal year end. In performing the current engagement, we noted this was corrected and the annual financial report was filed in the HINKLE system for the fiscal years ending December 31, 2021 and December 31, 2020, within the 60 day timeframe.



Keith Faber
Auditor of State
Columbus, Ohio

July 22, 2022

OHIO AUDITOR OF STATE KEITH FABER



KNOX COUNTY REGIONAL PLANNING COMMISSION

KNOX 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 8/9/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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