



OHIO AUDITOR OF STATE
KEITH FABER





BASIC AUDIT REPORT

Carroll County Regional Planning Commission
Carroll County
119 S. Lisbon Street, Suite 201
Carrollton, Ohio 44615

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Carroll County Regional Planning Commission, Carroll County, (the Commission) for the years ended December 31, 2024 and 2023.

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, 2024 and 2023.

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 issue to report.

Current Year Observation

Ohio Rev. Code § 117.38 states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 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's December 31, 2024 annual financial report due by February 28, 2025 and was not filed with the Auditor of State until March 5, 2025.

Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Commission.

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The Commission should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Commission is unable to meet the deadline, the Commission should file an extension request through the Auditor of State.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 7, 2025

OHIO AUDITOR OF STATE KEITH FABER



CARROLL COUNTY REGIONAL PLANNING COMMISSION

CARROLL 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 8/28/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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