



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 (the Commission), for the years ended December 31, 2018 and 2017.

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, 2018 and 2017.

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 Observation**

Ohio Rev. Code § 117.38 requires governments to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements as defined in AOS Bulletin 2015-007 in the Hinkle System. However, if the Auditor of State has not prescribed a reporting form, the public office shall submit its report on the form used by the public office. The Noble County Regional Planning Commission did not file their 2017 and 2018 financial information in the Hinkle System until August 1, 2019, which was after the required deadline for 2018 and 2017. Any public office not filing the report by the required date shall pay a penalty of \$25 for each day the report remains unfiled, not to exceed \$750. The AOS may waive these penalties, upon the filing of the past due financial information.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

October 21, 2019

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# OHIO AUDITOR OF STATE KEITH FABER



**NOBLE COUNTY REGIONAL PLANNING COMMISSION**

**NOBLE COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
NOVEMBER 7, 2019**