



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Regional Planning and Coordinating Commission of Greene County
Greene County
651 Dayton-Xenia Road
Xenia, Ohio 45385

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Regional Planning and Coordinating Commission of Greene County, Greene County, (the Commission) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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. We noted the Commission filed its 2022 financial statements late. **Ohio Rev. Code § 117.38** states, in part, 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 sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty days after the close of the fiscal year.

The Commission had sixty days after the close of the fiscal year to file its Hinkle Report with the Auditor of State, which was March 1, 2023. The Commission filed its report on March 6, 2023.

The Commission should implement procedures to verify the annual financial report is filed timely in accordance with applicable laws and regulations to promote financial reporting and accountability. Failure to file can result in fines and penalties being assessed against the Commission.

2. **Ohio Rev. Code § 121.22(C)** requires that the minutes of a regular or special meeting shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section.

Current Year Observations (Continued)

Ohio Rev. Code § 121.22(G) states, in part, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

1. Specified employment matter (to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation) of a public employee/official or investigation of charges or complaints against a public employee, official, licensee, or regulated individual;
2. Purchase of property for public purpose or sale/disposition of property;
3. Conferences with an attorney for the public body concerning disputes that are the subject of pending or imminent court action;
4. Preparing for, conducting, or reviewing negotiations or bargaining sessions;
5. Matters required to be kept confidential by federal law or regulations or state statutes;
6. Specialized details of security arrangements and emergency response protocols;
7. Consideration of trade secrets for hospitals;
8. Confidential information related to marketing plans, business strategy, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting (provided certain conditions apply).

The motion and vote to hold that executive session shall state which one or more of the approved matters listed in division (G)(2)-(8) of this section are the purposes for which the executive session is to be held. For division (G)(1), the same is required but the motion and vote need not include the name of any person to be considered at the meeting.

The Commission's minute record did not state the purpose/general subject matter of the executive session held during the executive committee meeting on November 15, 2022. Executive sessions are only permitted for specific purposes/subject matter and, therefore, those must be included in the minute record.

The Commission should establish and implement procedures to verify the minute record states the purpose/general subject matter of all executive sessions. These procedures will help assure the proper policies are being followed and executive sessions are only used for allowable matters. Failure to do so could result in the Commission being subject to litigation and possible fines and penalties being issued by the courts.

There were no matters reported in our prior engagement.



Keith Faber
Auditor of State
Columbus, Ohio

July 24, 2023

OHIO AUDITOR OF STATE KEITH FABER



REGIONAL PLANNING AND COORDINATING COMMISSION OF GREENE COUNTY

GREENE 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 8/3/2023

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This report is a matter of public record and is available online at
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