



Dave Yost • Auditor of State



Dave Yost • Auditor of State

December 13, 2018

North Central Ohio Regional Council of Governments
Seneca County
928 West Market Street, Suite A
Tiffin, Ohio 44883

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the North Central Ohio Regional Council of Governments, Seneca County, Ohio (the Council) for the years ended June 30, 2018 and 2017.

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 Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended June 30, 2018 and 2017.

The Council'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 issue to report.

Current Year Observation

Ohio Rev. Code § 117.38 requires that each public office, other than a state agency, 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. At the time the report is filed with the auditor of state, the chief fiscal officer shall publish notice in a newspaper published in the taxing district. The notice shall state the financial report has been completed by the public office and is available for public inspection at the office of the chief fiscal officer.

The 2017 financial report was not filed until August 30, 2017, which is not within sixty days after the close of the fiscal year. Failing to file the report by the required date can result in a penalty of \$25 per day up to a maximum of \$750. The Council should file the financial reports within sixty days after the close of the fiscal year.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

December 31, 2018

This page intentionally left blank.



Dave Yost • Auditor of State

NORTH CENTRAL OHIO REGIONAL COUNCIL OF GOVERNMENTS

SENECA 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
DECEMBER 27, 2018**