



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Northern Miami Valley Local Government Association  
Miami County  
260 South Garber Drive  
Tipp City, Ohio 45371

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Northern Miami Valley Local Government Association, Miami County, (the Association) for the year ended December 31, 2018 and for the period of January 1, 2019 to November 7, 2019.

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 Association's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Association's financial statements, transactions or balances for the year ended December 31, 2018 and for the period of January 1, 2019 to November 7, 2019.

The Association'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 and Current Status of Matters Reported in our Prior Engagement**

1. Ohio Rev. Code Section 117.38 states, in part, 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. The Association filed its complete 2018 and 2019 annual financial reports with the Auditor of State on March 9, 2020. This was after the required filing date for both years. This issue was also identified in the Association's previous basic audit.
2. Ohio Rev. Code Section 149.43(E)(2) states, in part, all public offices shall adopt a public records policy in compliance with this section for responding to public records requests. The Association did not have a public records policy.
3. Ohio Rev. Code Section 149.43(B)(2) states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public. The Association did not have a records retention schedule.
4. Ohio Rev. Code Section 121.22(F) states, in part, every public body shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings. The Association did not have a method to notify the public of meetings.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber  
Auditor of State  
Columbus, Ohio

May 12, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**NORTHERN MIAMI VALLEY LOCAL GOVERNMENT ASSOCIATION**

**MONTGOMERY 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  
MAY 26, 2020**