



**KNOX COUNTY REGIONAL PLANNING COMMISSION
KNOX COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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Knox County Regional Planning Commission
Knox County
117 E High Street Suite 221
Mount Vernon, Ohio 43050

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Knox County Regional Planning Commission, Knox County, (the Commission) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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

Ohio Revised Code section 117.38 states that public officers shall file a financial report for each fiscal year and the report must be filed with the Auditor of State within sixty days after the close of fiscal year end. We noted that the financial statements for fiscal year 2018 were submitted on November 23, 2019 which is after the sixty day deadline. Failure to file timely could result in deficiencies in the Commission's accounting and reporting process. The Commission should file their financial statements within the sixty day timeframe.

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

Keith Faber
Auditor of State

Columbus, Ohio

April 14, 2020

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OHIO AUDITOR OF STATE KEITH FABER



KNOX COUNTY REGIONAL PLANNING COMMISSION

KNOX 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 5, 2020**