



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Hamilton County Regional Planning Commission
Hamilton County
138 East Court Street, Room 801
Cincinnati, Ohio 45202

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hamilton County Regional Planning Commission, Hamilton County, Ohio (the Commission), for the years ended December 31, 2020 and 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 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, 2020 and 2019.

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 issue to report:

Current Year Observation

Ohio Rev. Code § 149.43(E)(2) states that all public offices are required to distribute their public records policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office. Public offices must require that employee to acknowledge a receipt of the copy of the public records policy.

The Commission did not have its records custodian/manager acknowledge in writing receipt of a copy of the public records policy.

Failure to maintain written evidence that the public records policy was received could lead to issues related to the responsibility of distributing Commission records in accordance with the public records policy.

We recommend that the Commission obtain a written acknowledgement of receipt from the public records custodian.

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

Keith Faber
Auditor of State
Columbus, Ohio
October 18, 2021

OHIO AUDITOR OF STATE KEITH FABER



HAMILTON COUNTY REGIONAL PLANNING COMMISSION

HAMILTON 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 11/4/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov