



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Ashley Widby, Chief Financial Officer
South Central Ohio Computer Association Regional Council of Governments
Pike County
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the South Central Ohio Computer Association Regional Council of Governments, Pike County, (the Council) for the years ended June 30, 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 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, 2020 and 2019.

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 or accounting issues to report.

Current Year Observations

1. We noted that the Council did not have written evidence that the Council's public records policy was provided to the records custodian. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy.
2. We noted the Council did not maintain a copy of their records retention schedule. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office also shall have available a copy of its current records retention schedule at a location readily available to the public.

Current Status of Matters Reported in our Prior Engagement

3. In addition to the compliance matters reported above, our prior audit for the years ended December 31, 2016 and 2015 included findings for recovery against former Executive Director Shawn Clemmons and former Fiscal Officer Sandra Benson. As of the date of this report, these findings for recovery have yet to be repaid to the Council.

4. Our prior audit also noted that the Auditor of State was conducting an investigation that may impact the Council and that control or compliance issues, if any, would be addressed in future audit reports. As of the date of this report, this investigation is still ongoing.



Keith Faber
Auditor of State
Columbus, Ohio

December 15, 2021

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SOUTH CENTRAL OHIO COMPUTER ASSOCIATION REGIONAL COUNCIL OF GOVERNMENTS

PIKE 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 12/28/2021

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