



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Tuscarawas County Regional Planning Commission
Tuscarawas County
125 East High Avenue, Suite 210
New Philadelphia, Ohio 44663

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Tuscarawas County Regional Planning Commission, Tuscarawas 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 § 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 § 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 Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy and create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy.

The Commission had neither obtained written acknowledgement of the records custodian/manager, nor displayed a poster describing the public records policy within the office location. This could result in records requests not being fulfilled in accordance with Ohio law.

The Commission shall establish a public records policy. The policy shall be distributed to the records custodian/manager and the Commission should have a written acknowledgement of receipt from the records custodian/manager. In addition, a poster describing the public records policy must be conspicuously displayed in all of the Commission's branch offices.

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

Keith Faber
Auditor of State
Columbus, Ohio

August 3, 2021

OHIO AUDITOR OF STATE KEITH FABER



TUSCARAWAS COUNTY REGIONAL PLANNING COMMISSION

TUSCARAWAS 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 8/12/2021

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