



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, (the Commission) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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

1. **Ohio Rev. Code § 121.22(F)** requires every public body to, by rule, establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall immediately notify the news media that have requested notification.

The Commission did not adopt a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings. Policies and procedures should be established and implemented to verify that all board meetings are held in accordance with the Ohio Sunshine Laws.

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

Keith Faber
Auditor of State
Columbus, Ohio

November 1, 2023

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 11/14/2023

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov