



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, 2022 and 2021.

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, 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 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 Rev. Code Section 149.43(E)(2) provides that every public office 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. Public offices must require that employee to acknowledge receipt of a 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.

This could result in public records requests not being filled in accordance with Ohio law.

The Commission should maintain written evidence that the Public Records Policy was provided to the records custodian/manager. Our prior audit also reported this issue.

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



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 11/21/2023

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