



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Jefferson County Regional Planning Commission
Jefferson County
500 Market Street Suite 520
Steubenville, Ohio 43952

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Jefferson County Regional Planning Commission, Jefferson County, (the Commission) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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

1. **Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Planning Commission's December 31, 2023 annual financial report due by February 29, 2024 was not filed with the Auditor of State until August 6, 2024. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Planning Commission.

The Planning Commission should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Planning Commission is unable to meet the deadline, the Planning Commission should file an extension request through the Auditor of State.

2. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must create and display in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook.

The Commission's public records policy was not displayed nor was the policy included in the policy manual as required.

The Commission should establish a poster describing the public records policy and it must be conspicuously displayed in the Commission's office. In addition, the public records policy must be included in policy manual.

3. **Ohio Rev. Code § 319.04** outlines County Auditor Continuing Education, which states an elected county auditor needs to complete at least 16 hours of continuing education courses during the first year of each full term, and to complete at least eight more hours by the end of that term. The county auditor needs at least two hours of ethics and substance abuse training in the total 24 hours of required courses.

The County is the fiscal agent for the Commission, and the County Auditor completed 3.7 of the required 16 hours in the first year of his newly re-elected term. To avoid non-compliance, the County Auditor should complete continuing education hours as required by Ohio Revised Code 319.04

Current Status of Matters Reported in our Prior Engagement

4. The prior audit for the years ended December 31, 2021 and 2020 included a non-compliance exception for not adopting a public records policy or records retention schedule. The Commission has corrected this portion of the non-compliance however, in the current audit period there were additional non-compliance procedures that were not met pertaining to this code section as indicated in observation 2 above.



Keith Faber
Auditor of State
Columbus, Ohio

September 23, 2024

OHIO AUDITOR OF STATE KEITH FABER



JEFFERSON COUNTY REGIONAL PLANNING COMMISSION

JEFFERSON 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 10/3/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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