



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

NEORide Regional Council of Governments
Medina County
1 Park Centre Drive
Wadsworth, Ohio 44281

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the NEORide Regional Council of Governments, Medina County, Ohio (the Council) 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 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 December 31, 2022 and 2021.

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. **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 sixty days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within one hundred fifty 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 Council's December 31, 2021 annual financial report due by May 31, 2022 was not filed with the Auditor of State until September 18, 2023.

The Council should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Council is unable to meet the deadline, the Council should file an extension request through the Auditor of State. Failure to file a complete report by the established deadline, without an extension, could result in the assessment of penalties against the Council.

2. **Ohio Rev. Code § 149.43(B)(2)** requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. The Council does not have a current records retention schedule readily available to the public.

The Council shall create a records retention schedule and make it readily available to the public to view.



Keith Faber
Auditor of State
Columbus, Ohio

June 4, 2024

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NEORIDE REGIONAL COUNCIL OF GOVERNMENTS

MEDINA 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 6/18/2024

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