



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



101 Central Plaza South  
700 Chase Tower  
Canton, Ohio 44702-1509  
(330) 438-0617 or (800) 443-9272  
EastRegion@ohioauditor.gov

Jefferson Regional Planning Commission  
Jefferson County  
500 Market Street Suite 614  
Steubenville, Ohio 43952-2847

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 Regional Planning Commission, Jefferson County, (the Commission) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. In addition, **Ohio Rev. Code § 149.43(B)(2)** requires a public office shall have a copy of its record retention schedule readily available to the public. The Commission has not established a public records policy or a records retention policy. The Commission should adopt a public records policy as well as a records retention schedule and properly distribute the policy to help ensure those making public records requests and those handling requests are aware of the Commission's procedures.

**Current Status of Matters Reported in our Prior Engagement**

2. Our prior agreed upon procedures report for the years ended December 31, 2017 and 2016 included an exception for failing to remit payroll withholdings timely. A review of remittances indicated this matter was corrected in the current audit period.
3. Our prior agreed upon procedures report for the years ended December 31, 2017 and 2016 included an exception for failing to collect all political subdivisions membership fees. A review of membership fees indicated this matter was corrected in the current audit period.



Keith Faber  
Auditor of State

Columbus, Ohio

August 13, 2020

# 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 9/3/2020**

88 East Broad 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](http://www.ohioauditor.gov)