



OHIO AUDITOR OF STATE  
**KEITH FABER**





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## BASIC AUDIT REPORT

South Central Ohio Computer Association Regional Council of Governments  
Pike County  
100 Executive Drive  
Marion, Ohio 43302

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the South Central Ohio Computer Association Regional Council of Governments, Pike County, (the Council) for the years ended June 30, 2024 and 2023.

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 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 June 30, 2024 and 2023.

The Council'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. We noted the Council was unable to provide written documentation that the Council's records custodian/manger acknowledged receipt of the copy of the Council's Public Records Policy. **Ohio Rev. Code § 149.43(E)(2)** provides that public offices must distribute their public records policy to the employee who is the records custodian or records manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the copy of the public records policy. The Council should distribute its Public Records Policy to the records custodian/manager and the Council should have a written acknowledgement of receipt from the records custodian/manager.
2. We noted the Council did not have available a copy of their Records Retention Schedule at a location that was readily available to the public. **Ohio Rev. Code §149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Council should have its Records Retention Schedule at a location readily available to the public.

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

3. In addition to the compliance matters reported above, our prior audit for the years ended June 30, 2016 and 2015 included findings for recovery against former Executive Director Shawn Clemmons and former Fiscal Officer Sandra Benson. The receipts journal recorded the repayment of Findings 2016-007 and 2016-010 against the former Fiscal Officer on April 30, 2023. As of the date of this report, the finding for recovery included in Finding 2016-006 against the former Executive Director (with the former Fiscal Officer being jointly and severally liable) has yet to be repaid to the Council.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

November 25, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**SOUTH CENTRAL OHIO COMPUTER ASSOCIATION REGIONAL COUNCIL OF GOVERNMENTS**

**PIKE 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 12/9/2025**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)