



OHIO AUDITOR OF STATE
KEITH FABER



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Hardin County Regional Planning Commission
Hardin County
One Courthouse Square, Suite 130
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hardin County Regional Planning Commission, Hardin 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(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 Commission did not formally approve a records retention policy. The Director indicated they use the policy of Hardin County (fiscal agent), however, there was no evidence that this policy had been approved by the Commission and the policy was not posted in the Commission's Office. The Commission should either adopt a records retention policy or formally approve the policy of its fiscal agent. The policy should then be posted in a location that is available to the public.
- 2. Ohio Rev. Code §149.43(E)(2)** states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The Commission did not formally approve a public records policy. The Director indicated they use the policy of Hardin County (fiscal agent), however, there was no evidence that this policy had been approved by the Commission and the policy was not posted in the Commission's Office. The Commission should either adopt a public records policy or formally approve the policy of its fiscal agent. The policy should then be posted in a location that is available to the public.

Current Status of Matters Reported in our Prior Engagement

There were no matters reported in the prior basic engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized initial "K".

Keith Faber
Auditor of State

Columbus, Ohio

May 12, 2020

OHIO AUDITOR OF STATE KEITH FABER



HARDIN COUNTY REGIONAL PLANNING COMMISSION

HARDIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 26, 2020**