



**MAUMEE VALLEY PLANNING ORGANIZATION
DEFIANCE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2023-2022

**OHIO AUDITOR OF STATE
KEITH FABER**



**MAUMEE VALLEY PLANNING ORGANIZATION
DEFIANCE COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Maumee Valley Planning Organization
Defiance County
1300 East Second Street, Suite 200
Defiance, Ohio 43512-2485

To the Executive Council Board:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of Maumee Valley Planning Organization, Defiance County, Ohio (the Organization), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Organization, as of December 31, 2023 and 2022, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Organization, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the Organization on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2024, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

November 7, 2024

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Maumee Valley Planning Organization
Defiance County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2023

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Intergovernmental	\$40,863	\$190,589	\$231,452
Contractual Services	1,174,270		1,174,270
Miscellaneous	26,854	23,330	50,184
<i>Total Cash Receipts</i>	<u>1,241,987</u>	<u>213,919</u>	<u>1,455,906</u>
Cash Disbursements			
Current:			
Economic Development:			
Salaries	598,814	158,151	756,965
Supplies	5,359	2,795	8,154
Equipment	10,957		10,957
Advertising and Printing	16,918	1,312	18,230
Contract Services	82,044	594	82,638
Rentals	50,934		50,934
Travel and Expenses	7,892	1,830	9,722
Public Employees Retirement	81,257	21,419	102,676
Workers Compensation	5,906		5,906
Health Insurance	105,467	4,233	109,700
Other Expenses	21,999	2,062	24,061
Dues and Subscriptions		102	102
Medicare	8,323	2,222	10,545
Vehicle Purchase	46,795		46,795
Vehicle Repair	2,661		2,661
Promotional		871	871
Loans		28,000	28,000
Meetings and Trainings		2,452	2,452
Education	2,315		2,315
<i>Total Cash Disbursements</i>	<u>1,047,641</u>	<u>226,043</u>	<u>1,273,684</u>
<i>Net Change in Fund Cash Balances</i>	194,346	(12,124)	182,222
<i>Fund Cash Balances, January 1</i>	<u>345,258</u>	<u>154,158</u>	<u>499,416</u>
<i>Fund Cash Balances, December 31</i>	<u>\$539,604</u>	<u>\$142,034</u>	<u>\$681,638</u>

The notes to the financial statements are an integral part of this statement.

Maumee Valley Planning Organization
Defiance County
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 – Reporting Entity

Maumee Valley Planning Organization, Defiance County, Ohio (the Organization), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A fifteen-member Board governs the Organization. The Board consists of representatives from participating political subdivisions within the following counties: Defiance, Fulton, Henry, Paulding, and Williams Counties. The Organization formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are: Defiance, Fulton, Henry, Paulding, and Williams Counties; the townships in each of those counties; and the City of Bryan, City of Defiance, City of Wauseon, City of Napoleon, and the Village of Paulding.

The Organization's management believes these financial statements present all activities for which the Organization is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Organization's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

Fund Accounting

The Organization uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Organization are presented below.

General Fund The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the Organization for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Organization had the following significant Special Revenue Funds:

ODOT RTPO Fund This fund receives Ohio Department of Transportation grant monies for the administration of the regional transportation planning.

Issue II Fund This fund receives Ohio Public Works Commission grant monies for the administration of the Public Works Program.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The Organization recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Maumee Valley Planning Organization
Defiance County
Notes to the Financial Statements
For the Year Ended December 31, 2023
(Continued)

Cash and Investments

As the Ohio Revised Code permits, the Fulton County Treasurer holds the Organization's deposits as the Organization's custodian. The County holds the Organization's assets in its investment pool, valued at the Treasurer's reported carrying amount.

Capital Assets

The Organization records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Organization must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable The Organization classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Board can *commit* amounts via formal action (resolution). The Organization must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the General Fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Organization applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 7.

Maumee Valley Planning Organization
Defiance County
Notes to the Financial Statements
For the Year Ended December 31, 2023
(Continued)

Note 3 – Miscellaneous Revenues

Miscellaneous receipts in the Special Revenue Fund primarily consisted of revolving loan principal and interest payments.

Note 4 – Risk Management

Commercial Insurance

The Organization has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Directors and officials liability
- Vehicles; and
- Errors and omissions.

Note 5 – Defined Benefits Pension Plan

Ohio Public Employees Retirement System

Organization employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Organization contributed an amount equaling 14 percent of participants' gross salaries. The Organization has paid all contributions required through December 31, 2023.

Note 6 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 7 – Fund Balances

The fund balance of Special Revenue Funds is either restricted or unassigned.

Maumee Valley Planning Organization
Defiance County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Intergovernmental		\$549,269	\$549,269
Contractual Services	\$880,742		880,742
Miscellaneous	9,170		9,170
<i>Total Cash Receipts</i>	<u>889,912</u>	<u>549,269</u>	<u>1,439,181</u>
Cash Disbursements			
Current:			
Economic Development:			
Salaries	543,531	157,759	701,290
Supplies	3,960	3,186	7,146
Equipment	4,190		4,190
Advertising and Printing	21,444	2,075	23,519
Contract Services	64,997	263,296	328,293
Rentals	49,976		49,976
Travel	5,387	8,786	14,173
Public Employees Retirement	74,407	22,560	96,967
Workers Compensation	6,024		6,024
Health Insurance	91,790	5,148	96,938
Other Expenses	22,986	7,338	30,324
Medicare	7,548	2,211	9,759
Vehicle Repair	1,786		1,786
Education	4,494		4,494
<i>Total Cash Disbursements</i>	<u>902,520</u>	<u>472,359</u>	<u>1,374,879</u>
<i>Net Change in Fund Cash Balances</i>	(12,608)	76,910	64,302
<i>Fund Cash Balances, January 1</i>	<u>357,866</u>	<u>77,248</u>	<u>435,114</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$345,258</u></u>	<u><u>\$154,158</u></u>	<u><u>\$499,416</u></u>

The notes to the financial statements are an integral part of this statement.

Maumee Valley Planning Organization
Defiance County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Reporting Entity

Maumee Valley Planning Organization, Defiance County, Ohio (the Organization), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A fifteen-member Board governs the Organization. The Board consists of representatives from participating political subdivisions within the following counties: Defiance, Fulton, Henry, Paulding, and Williams Counties. The Organization formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are: Defiance, Fulton, Henry, Paulding, and Williams Counties; the townships in each of those counties; and the City of Bryan, City of Defiance, City of Wauseon, City of Napoleon, and the Village of Paulding.

The Organization's management believes these financial statements present all activities for which the Organization is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Organization's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which is organized on a fund type basis.

Fund Accounting

The Organization uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Organization are presented below.

General Fund The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the Organization for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Organization had the following significant Special Revenue Fund:

Roadwork Development Fund This fund receives Ohio Development Services Agency grant monies for costs associated with public roadwork improvements.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). This basis is similar to the cash receipts and disbursements accounting basis. The Organization recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

Maumee Valley Planning Organization
Defiance County
Notes to the Financial Statements
For the Year Ended December 31, 2022
(Continued)

Cash and Investments

As the Ohio Revised Code permits, the Fulton County Treasurer holds the Organization's deposits as the Organization's custodian. The County holds the Organization's assets in its investment pool, valued at the Treasurer's reported carrying amount.

Capital Assets

The Organization records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Organization must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable The Organization classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Board can *commit* amounts via formal action (resolution). The Organization must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the General Fund is limited to encumbrances outstanding at year end.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Organization applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 6.

Maumee Valley Planning Organization
Defiance County
Notes to the Financial Statements
For the Year Ended December 31, 2022
(Continued)

Note 3 – Risk Management

Commercial Insurance

The Organization has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Directors and officials liability
- Vehicles; and
- Errors and omissions.

Note 4 – Defined Benefits Pension Plan

Ohio Public Employees Retirement System

Organization employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Organization contributed an amount equaling 14 percent of participants' gross salaries. The Organization has paid all contributions required through December 31, 2022.

Note 5 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the Member-Directed Plan was 4.0 percent during calendar year 2022.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 6 – Fund Balances

The fund balance of Special Revenue Funds is either restricted or unassigned.

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Maumee Valley Planning Organization
Defiance County
1300 East Second Street, Suite 200
Defiance, Ohio 43512-2485

To the Executive Council Board:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type as of and for the years ended December 31, 2023 and 2022 and the related notes to the financial statements of Maumee Valley Planning Organization, Defiance County, Ohio (the Organization) and have issued our report thereon dated November 7, 2024, wherein we noted the Organization followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

November 7, 2024

OHIO AUDITOR OF STATE KEITH FABER



MAUMEE VALLEY PLANNING ORGANIZATION

DEFIANCE 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 11/21/2024

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