



**SANDUSKY COUNTY REGIONAL PLANNING COMMISSION
SANDUSKY COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2023-2022

**OHIO AUDITOR OF STATE
KEITH FABER**



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Sandusky County Regional Planning Commission
Sandusky County
100 North Park Avenue, Suite 151
Fremont, Ohio 43420

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Sandusky County Regional Planning Commission, Sandusky County, Ohio (the Commission) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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. We inquired with Commission management and determined that the Commission did not have a public records policy during the engagement period as required by **Ohio Rev. Code § 149.43(E)(2)**.

Because the Commission did not have a public records policy during the engagement period, it therefore could not have displayed posters of said policy in all the branches of the Commission as required by **Ohio Rev. Code § 149.43(E)(2)**. It could also not have provided a copy of the policy to the proper custodian or records manager as also required by **Ohio Rev. Code § 149.43(E)(2)**.

This could result in records requests not being fulfilled in accordance with Ohio law.

The Commission should establish a public records policy. The policy should be included in policy manuals and the Public Records Act requires that the policy be displayed conspicuously in all branches of the Commission. In addition, the Commission should have written evidence that the Public Records Policy was provided to the records custodian/manager.

Furthermore, pursuant to **Ohio Rev. Code § 109.43(E)**, the Ohio Attorney General has developed and provided to all public offices a model public records policy for responding to public records requests. The policy, which is available at <https://www.ohioattorneygeneral.gov/Files/Government-Entities/Model-Public-Records-policy.aspx#:~:text=When%20making%20public%20records%20available,make%20the%20redaction%20plainly%20visible> provides guidance to public offices in developing their own policies for responding to public records requests in compliance with the Public Records Act.

2. **Ohio Rev. Code § 117.38** provides 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. **Ohio Rev. Code § 117.38** further provides the report shall be certified by the proper office or board and filed with the auditor of state within sixty days after the close of the fiscal year.

The Commission's financial reports for 2023 and 2022 were filed on April 4, 2024 and August 1, 2023, respectively. These filings were not within sixty dates after the close of the fiscal year. The Commission should implement policies and procedures to ensure annual financial reports are filed within sixty days after the close of the fiscal year.



Keith Faber
Auditor of State
Columbus, Ohio

August 8, 2024

OHIO AUDITOR OF STATE KEITH FABER



SANDUSKY COUNTY REGIONAL PLANNING COMMISSION

SANDUSKY 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 8/22/2024

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This report is a matter of public record and is available online at
www.ohioauditor.gov