



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Coshocton County Regional Planning Commission  
Coshocton County  
23194 County Road 621  
Coshocton, Ohio 43812

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Coshocton County Regional Planning Commission, Coshocton County, Ohio (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 § 117.11(A). Because our procedures were not designed to opine on the Village'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 § 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 Observation**

Ohio Rev. Code § 149.43(B)(2) states, in part, that a public office shall have available a copy of its current records retention schedule at a location readily available to the public.

Ohio Rev. Code § 149.43(E)(2) states, in part, that the public office shall distribute the public records policy to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employees acknowledge receipt of the copy of the public records policy. The public office shall create a poster that describes its public records policy and shall display 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 website. A public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

The Commission did not establish a public records policy nor a records retention schedule. In addition, the Commission failed to post the public records policy poster, establish a records custodian/manager, provide required employees with a copy of the policy and maintain written evidence that the policy had been received by the records custodian/manager. As a result, there was an increased risk that public records could be improperly denied to the public or improperly disposed of. Additionally, there was an increased risk that records could be destroyed without obtaining the approval of the Ohio Historical Society and Auditor of State of Ohio, as required.

**Current Year Observation (Continued)**

The Commission should establish a public records policy and should consider consulting with the Ohio Historical Society regarding how long records are to be kept when developing a records retention schedule and policy for disposing of records. The Commission should also designate a public records custodian and maintain written evidence that the public records policy has been distributed to that employee. Finally, the public records policy poster should be displayed in a conspicuous place at the Commission's main office.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

April 17, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**COSHOCTON COUNTY REGIONAL PLANNING COMMISSION**

**COSHOCTON 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  
APRIL 30, 2020**