



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## BASIC AUDIT REPORT

Auglaize County Regional Planning Commission  
Auglaize County  
209 South Blackhoof Street  
Wapakoneta, Ohio 45895

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Auglaize County Regional Planning Commission, Auglaize County, (the Commission) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 and Current Status of Matters Reported in our Prior Engagement

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

There was no evidence that a formal records retention schedule/policy had been adopted by the Commission. Failure to adopt a records retention schedule/policy could lead to Commission records being destroyed prior to what is allowable by law or against the Board's wishes.

The Commission should adopt a formal records retention schedule/policy and make it available to the public. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the Commission did not have a records retention schedule/policy.

2. **Ohio Rev. Code § 149.43(E)(2)** states, in part, "the public office shall distribute the public records policy adopted by the public office under this division 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 employee to acknowledge receipt of the copy of the public records policy."

There was no evidence of the public records policy being provided to the Commission's records custodian. Failure by the Commission to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the Commission's public records policy.

**Current Year Observations and Current Status of Matters Reported in our Prior Engagement  
(Continued)**

The Commission should establish and implement procedures to verify that an acknowledgement form is obtained from the records custodian of the Commission as evidence that the public records policy has been received. Our prior basic audit for the years ended December 31, 2020 and 2019 identified that the Commission did not have an acknowledgement of the records custodian's receipt of the public records policy.

**3. Assessment of Membership Fees**

Section VII(a)(1) of the Commission's Resolution of Cooperation states, in part, that each municipality and township, along with the County, cooperating herein shall contribute in each calendar year ten cents per capita of its population, according to the latest federal census.

The Commission did not assess any membership fees in 2020; therefore, no membership fees were collected during 2021. Despite the Resolution of Cooperation stating members shall contribute annually, it has been the practice of the Commission to assess and collect membership fees whenever needed and on no established schedule. The Commission did assess fees in 2021; therefore, membership fees were received in 2022. However, the fees were assessed at \$0.05 cents per capita rather than the approved rate of \$0.10 cents per capita as identified in the Resolution of Cooperation

Failure to assess and collect membership fees in accordance with the Commission's Resolution of Cooperation results in non-compliance with the Commission's establishment document and could lead to questions as to why the Commission is not collecting revenue that is due, based on the Resolution of Cooperation.

The Commission should either assess and collect membership fees annually at the established rate in the Resolution of Cooperation or the Board should approve an amendment of this document to allow for assessment and collection of membership fees when necessary and/or determined by the board. In addition, any waiver of membership fees should be approved by the Board.

Our prior basic audit for the years ended December 31, 2020 and 2019 identified that no assessment and collection occurred for either year of the period.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 14, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**AUGLAIZE COUNTY REGIONAL PLANNING COMMISSION**

**AUGLAIZE 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 7/27/2023**

88 East Broad 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  
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