



OHIO AUDITOR OF STATE
KEITH FABER





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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 § 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, 2024 and 2023.

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 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, 2024 and 2023.

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 Observations

1. We noted the Commission did not have an established records retention schedule or make copies of it at a location readily available to the public. **Ohio Rev. Code § 149.43(B)(2)** provides that a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that public offices shall have available a copy of their current records retention schedule at a location readily available to the public. The Commission should appropriately establish and approve/adopt a records retention schedule and have the records retention schedule at a location readily available to the public.

Failure to have and follow a records retention schedule could result in public records being disposed of prematurely or cause undue delay in processing records requests. Our prior audit also reported this noncompliance issue.

2. We noted the public records custodian did not have written acknowledgement of obtaining the Commission's public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their Public Records Policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the Public Records Policy.

The Commission did not obtain acknowledgement of receipt of the public records policy from the Custodian.

Current Year Observations (Continued)

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

The Commission should have a written acknowledgement of receipt from the records custodian/manager. Our prior audit also reported this noncompliance issue

3. We noted the Commission did not collect annual 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 municipalities, townships, and County did not contribute membership fees to the Commission during 2023 and 2024 as indicated in the resolution. It has been the practice of the Commission to bill for the fees when needed and on no established schedule.

Failure to collect membership fees in accordance with the Commission's Resolution of Cooperation results in noncompliance with the Commission's intended collection process and loss of funds.

The Commission should collect the annual membership fees from each participating entity or approve an amendment to its Resolution of Cooperation to follow the standard practice. In addition, the Board should approve any waivers of annual membership fees. Our prior audit also report this noncompliance issue.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

August 29, 2025

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 9/11/2025

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This report is a matter of public record and is available online at
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