



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

Sandusky County Regional Planning Commission  
Sandusky County  
2511 Countryside Drive, Suite C  
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, 2021 and 2020.

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, 2021 and 2020.

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. The Commission has not adopted a public records policy. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code § 109.43. Failure to adopt a public records policy could lead to noncompliance with the Ohio Public Records Act when handling public records requests. The Commission should adopt a public records policy and could choose to model it after the example published by the Ohio Attorney General.
2. We noted the Commission does not have an adopted records retention schedule policy. It therefore cannot have a copy of said policy available to the public. **Ohio Rev. Code § 149.43(B)(2)** states, in part, a public office also "shall have available a copy of its current 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. The Commission should implement procedures to ensure the appropriate policy is approved to help avoid issues with public records requests.

The Ohio History Connection provides suggested records retention schedules to aid local governments in creating and adopting their own records retention schedule. Information regarding these model retention schedules is available at the following web address:

<https://www.ohiohistory.org/learn/archives-library/state-archives/local-government-records-program/local-government-records-publications-amp-forms>.

3. We noted the Commission's annual reports for the years ended December 31, 2021 and 2020 filed in the HINKLE system were filed on June 14, 2022 and March 4, 2021, respectively. This was not within sixty days after the close of the fiscal years as required by **Ohio Rev. Code § 117.38**. Failure to file a complete report by the required date could result in penalties of \$25 per day up to a maximum of \$750. The Commission should implement policies and procedures to ensure a complete report filing is made within sixty days after the close of the fiscal year.
4. **Ohio Rev. Code § 9.38** provides that public money must be deposited with the Treasurer of the public office or to a designated depository on the business day following the day of receipt. This section provides one exception to the above requirement; if the amount of the daily receipts does not exceed \$1,000 and these receipts can be safeguarded, public offices may adopt a policy permitting their officials who receive this money to hold it past the next business day, but the deposit must be made no later than three business days after receiving it. The legislative authority must adopt the policy, and the policy must include provisions and procedures to safeguard the money during the intervening period.

We noted subdivision assessments collected on February 27, 2020 and March 16, 2021 both totaling \$35 were not deposited with the County treasurer until March 23, 2020 and December 30, 2021, respectively. Failure to deposit public money with the Treasurer of the public office or to a designated depository could allow for funds to be misplaced, stolen, or unaccounted for. The Executive Director should deposit all receipts with the Treasurer within one business day following the day of receipt.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 14, 2022

# 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 7/26/2022**

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  
[www.ohioauditor.gov](http://www.ohioauditor.gov)