



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Van Wert County Regional Planning Commission
Van Wert County
121 East Main Street, Room 106
Van Wert, Ohio 45891

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Van Wert County Regional Planning Commission, Van Wert County, (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 issues to report.

Current Year Observations

1. **Ohio Rev. Code § 149.43(E)(2)** provides that every public office must have a policy in place for responding to public records requests. Generally, a public records policy cannot: (1) limit the number of public records the office will make available to a single person; (2) limit the number of public records the office will make available during a fixed period of time; and (3) establish a fixed period of time before the office will respond to a request for inspection/copying of public records unless that period is less than eight hours.

The Commission has not properly established a public records policy. Failure to establish and maintain a public records policy may result in records of the Commission not being available for public inspection or request and could lead to noncompliance with the Ohio Revised Code.

2. **Ohio Rev. Code § 149.43(B)(2)** provides 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 in according with division (B) of this section. A public office shall have available a copy of its current records retention schedule at a location readily available to the public.

Current Year Observations (continued)

The Commission does not have a records retention schedule available for the public. Failure to maintain a records retention schedule could result in disposing of items that should be maintained for public record request.



Keith Faber
Auditor of State
Columbus, Ohio

August 22, 2022

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VAN WERT COUNTY REGIONAL PLANNING COMMISSION

VAN WERT 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 9/6/2022

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