



OHIO AUDITOR OF STATE
KEITH FABER



**ERIE REGIONAL PLANNING COMMISSION
ERIE COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Erie Regional Planning Commission
Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Erie Regional Planning Commission, Erie County, Ohio (the Commission) as of and for the years ended December 31, 2018 and 2017.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the Commission prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Commission does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2018 and 2017, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of Erie Regional Planning Commission, Erie County, Ohio as of December 31, 2018 and 2017, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2019, on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

August 13, 2019

Regional Planning Commission
Erie County
Statement of Receipts, Disbursements,
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts			
Fees Charged to Subdivisions	\$34,942		\$34,942
Charges for Services	2,165		2,165
County Contributions		\$30,897	30,897
Intergovernmental		452,632	452,632
<i>Total Cash Receipts</i>	<u>37,107</u>	<u>483,529</u>	<u>520,636</u>
Cash Disbursements			
Current:			
Economic Development:			
Contracts - Services	34,942		34,942
Project Fund Disbursements		429,818	429,818
<i>Total Cash Disbursements</i>	<u>34,942</u>	<u>429,818</u>	<u>464,760</u>
<i>Net Change in Fund Cash Balances</i>	2,165	53,711	55,876
<i>Fund Cash Balances, January 1</i>	<u>12,619</u>	<u>(54,093)</u>	<u>(41,474)</u>
Fund Cash Balances, December 31			
Unassigned (Deficit)	<u>14,784</u>	<u>(382)</u>	<u>14,402</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$14,784</u></u>	<u><u>(\$382)</u></u>	<u><u>\$14,402</u></u>

See accompanying notes to the financial statements

Erie Regional Planning Commission
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 – Reporting Entity

Erie Regional Planning Commission (the Commission), Erie County, Ohio, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A twenty member Board governs the Commission. The Board consists of representatives from participating political subdivisions and the county commissioners. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are:

City of Huron	City of Sandusky	City of Vermilion
Village of Bay View	Village of Berlin Heights	Village of Castalia
Village of Kelleys Island	Village of Milan	Berlin Township
Florence Township	Groton Township	Huron Township
Margaretta Township	Milan Township	Oxford Township
Perkins Township	Vermilion Township	

The Commission’s management believes these financial statements present all activities for which the Commission is financially accountable.

Public Entity Risk Pool

The Commission participates in the County Risk Sharing Authority (CORSA) public entity risk pool through its fiscal agent (See Note 2). Note 3 to the financial statements provides additional information for this entity.

The Commission’s management believes these financial statements present all activities for which the Commission is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Commission’s financial statements consist of a statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

Fund Accounting

The Commission uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Commission are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Commission for any purpose provided it is expended or transferred according to the general laws of Ohio.

Erie Regional Planning Commission
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted to expenditure for specified purposes. The Commission had the following significant Special Revenue Fund:

Metropolitan Planning Organization (MPO) Grant Fund The MPO grant fund receives federal transportation funds as well as required matching funds from the State of Ohio in order to provide the information, tools, and public input needed for improving transportation system performance.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Rev. Code Section 117.38 and Ohio Admin. Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Commission recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Rev. Code Section 117.38 and Ohio Admin. Code Section 117-2-03 (D) permit.

Deposits and Investments

As the Ohio Revised Code permits, the Erie County Treasurer holds the Commission's deposits as the Commission's custodian. The County holds the Commission's assets in its investment pool, valued at the Treasurer's reported carrying amount.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Commission must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Commission classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Board can *commit* amounts via formal action (resolution). The Commission must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a Commission official delegated that authority by resolution, or by State Statute.

Erie Regional Planning Commission
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2018

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Commission applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Risk Management

Risk Pool Membership

Erie County (the County) maintains comprehensive insurance coverage as a member of a pooled insurance agreement with the County Risk Sharing Authority (CORSA). The pool purchases excess insurance to supplement the pooled funds. The Commission’s real property is full insured after a \$2,500 deductible per occurrence is paid by the County.

Note 4 – Contingent Liabilities

Amounts grantor agencies pay to the Commission are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 5 – Deficit Fund Balance

The MPO grant fund reported a deficit fund balance at December 31, 2018 in the amount of \$382. The deficit fund balance resulted from timing differences associated with the disbursement of funds prior to receipt of reimbursements from grantor agencies. The general fund is liable for any deficits in the MPO grant fund and provides transfers when cash is required.

Regional Planning Commission
Erie County
Statement of Receipts, Disbursements,
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2017

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts			
Fees Charged to Subdivisions	\$34,942		\$34,942
Charges for Services	775		775
County Contributions	2,009	\$23,725	25,734
Intergovernmental		209,670	209,670
<i>Total Cash Receipts</i>	<u>37,726</u>	<u>233,395</u>	<u>271,121</u>
Cash Disbursements			
Current:			
Economic Development:			
Contracts - Services	34,942		34,942
Project Fund Disbursements		252,124	252,124
Audit Expense	2,009		2,009
<i>Total Cash Disbursements</i>	<u>36,951</u>	<u>252,124</u>	<u>289,075</u>
<i>Net Change in Fund Cash Balances</i>	775	(18,729)	(17,954)
<i>Fund Cash Balances, January 1</i>	<u>11,844</u>	<u>(35,364)</u>	<u>(23,520)</u>
Fund Cash Balances, December 31			
Unassigned (Deficit)	<u>12,619</u>	<u>(54,093)</u>	<u>(41,474)</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$12,619</u></u>	<u><u>(\$54,093)</u></u>	<u><u>(\$41,474)</u></u>

See accompanying notes to the financial statements

Erie Regional Planning Commission
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2017

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Erie County
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For the Year Ended December 31, 2017

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Erie Regional Planning Commission
Erie County
Notes to the Financial Statements
For the Year Ended December 31, 2017

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Note 3 – Risk Management

Risk Pool Membership

Erie County (the County) maintains comprehensive insurance coverage as a member of a pooled insurance agreement with the County Risk Sharing Authority (CORSA). The pool purchases excess insurance to supplement the pooled funds. The Commission's real property is full insured after a \$2,500 deductible per occurrence is paid by the County.

Note 4 – Contingent Liabilities

Amounts grantor agencies pay to the Commission are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 5 – Deficit Fund Balance

The MPO grant fund reported a deficit fund balance at December 31, 2017 in the amount of \$54,093. The deficit fund balance resulted from timing differences associated with the disbursement of funds prior to receipt of reimbursements from grantor agencies. The general fund is liable for any deficits in the MPO grant fund and provides transfers when cash is required.



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Toledo, Ohio 43604-2246
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Erie Regional Planning Commission
Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements by fund type of Erie Regional Planning Commission, Erie County, Ohio (the Commission) as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements and have issued our report thereon dated August 13, 2019, wherein we noted the Commission followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Commission's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Commission's financial statements. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2018-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Commission's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Commission's Response to Finding

The Commission's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not subject the Commission's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

August 13, 2019

**ERIE REGIONAL PLANNING COMMISSION
ERIE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2018 AND 2017**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2018-001

Material Weakness – Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The following errors requiring adjustment to the financial statements were identified for the year ended December 31, 2017:

- Special Revenue Fund Type county contributions receipts in the amount of \$23,725 were incorrectly classified as intergovernmental receipts; and
- Special Revenue Fund Type revenue intergovernmental receipts in the amount of \$209,670 were incorrectly classified as county contributions receipts.

These errors were not identified and corrected prior to the Commission preparing its financial statements due to deficiencies in the Commission's internal controls over financial statement monitoring. The accompanying financial statements and, where applicable, the Commission's accounting records have been adjusted to reflect these changes. An additional error in a smaller relative amount was also noted for the year ended December 31, 2017.

To help ensure the Commission's financial statements and notes to the financial statements are complete and accurate, the Commission should adopt policies and procedures, including a final review of the statements and notes to the financial statements by the Commission to help identify and correct errors and omissions.

Officials' Response:

Financial information that was correctly recorded into our accounting software was incorrectly reversed on the 12/31/2017 Financial Statements. The error was recognized and corrected prior to the submission of the 12/31/2018 Financial Statements. Staff will ensure proper classification is recorded in the future.

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OHIO AUDITOR OF STATE KEITH FABER



ERIE COUNTY REGIONAL PLANNING COMMISSION

ERIE 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
SEPTEMBER 10, 2019**