



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Mercer Regional Planning Commission
Mercer County
220 W. Livingston Street, Rm. 201
Celina, Ohio 45822

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Mercer Regional Planning Commission, Mercer County, (the Commission) for the years ended December 31, 2015 and 2014.

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, 2015 and 2014.

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 no significant compliance or accounting issues to report.

À
A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

June 27, 2016

This page intentionally left blank.



Dave Yost • Auditor of State

MERCER REGIONAL PLANNING COMMISSION

MERCER 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
JULY 12, 2016**