



Dave Yost • Auditor of State



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Sandusky 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 Regional Planning Commission, Sandusky County, Ohio (the Commission) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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.

Current Year Observation

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 a subdivision assessment collected on May 15, 2016 totaling \$2,171 was not deposited with the County Treasurer until September 12, 2016. 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. We recommend the Executive Director deposit all receipts with the Treasurer within one business day following the day of receipt.

Current Status of Matter we Reported in our Prior Engagement

In a prior audit for the years ended December 31, 2015 and 2014 we noted the Commission used a receipt book in 2014, but did not use a duplicate receipt book for the majority of 2015. We have determined this matter was corrected for 2016 and 2017.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

April 9, 2018



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SANDUSKY REGIONAL PLANNING COMMISSION

SANDUSKY 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
APRIL 24, 2018**