

**RICHLAND REGIONAL PLANNING COMMISSION**

**INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2001**





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Board of Commissioners  
Richland Regional Planning Commission

We have reviewed the Independent Auditor's Report of the Richland Regional Planning Commission, Richland County, prepared by Gary B. Fink & Associates, Inc. for the audit period July 1, 2000 through June 30, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Richland Regional Planning Commission is responsible for compliance with these laws and regulations.

JIM PETRO  
Auditor of State

February 14, 2002

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**RICHLAND REGIONAL PLANNING COMMISSION  
FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

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**INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
Richland Regional Planning Commission  
35 North Park Street, Suite 230  
Mansfield, Ohio 44902

We have audited the accompanying financial statements of the Richland Regional Planning Commission (the Commission), Mansfield, Ohio, as of and for the year ended June 30, 2001, as listed in the table of contents. These financial statements are the responsibility of the Planning Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Richland Regional Planning Commission, as of June 30, 2001 and the results of its operations and the cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 3 to the financial statements, the Commission adopted Governmental Accounting Standards Board Statement No. 33 as of and for the year ended June 30, 2001. This results in a change to the Commission's accounting for certain nonexchange revenues.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2002 on our consideration of the Planning Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

**INDEPENDENT AUDITOR'S REPORT** (continued)

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Commission. Such information has been subjected to the auditing procedures applied in the audit of the financial statements, and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "G. B. Fink", written in a cursive style.

GARY B. FINK & ASSOCIATES, INC.  
Certified Public Accountants

January 15, 2002



**Richland Regional Planning Commission**  
**Balance Sheet**  
**June 30, 2001**

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Assets

Cash in Richland County Treasury	\$88,840
Cash on Hand	416
Accounts Receivable:	
Federal	32,845
State	7,496
Local Government	106,040
Furniture and Equipment (net)	<u>35,091</u>
Total Assets	<u><u>\$270,728</u></u>

Liabilities and Equity

Accounts Payable	\$17,094
Accrued Wages and Benefits	31,521
Compensated Absences	29,002
Deferred Revenue	<u>45,050</u>
Total Liabilities	122,667
Retained Earnings	<u>148,061</u>
Total Liabilities and Equity	<u><u>\$270,728</u></u>

The accompanying notes are an integral part of the financial statements.

**Richland Regional Planning Commission**  
**Statement of Revenues, Expenses and Changes in Retained Earnings**  
**For the Fiscal Year Ended June 30, 2001**

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Revenues

Federal	\$216,882
State	27,110
Local Government	244,248
Special Vision Project	35,907
Other	<u>4,693</u>
Total Revenues	<u>528,840</u>

Expenses

Salaries and Benefits	409,342
Materials and Supplies	29,102
Contractual Services	12,111
Depreciation	10,925
Occupancy and Other	27,366
Special Vision Project	<u>38,773</u>
Total Expenses	<u>527,619</u>
Net Income	1,221
Retained Earnings Beginning of Year	<u>146,840</u>
Retained Earnings End of Year	<u><u>\$148,061</u></u>

The accompanying notes are an integral part of the financial statements.

**Richland Regional Planning Commission**  
**Statement of Cash Flows**  
**For the Fiscal Year Ended June 30, 2001**

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Cash Flows from Operating Activities:

Net Income	\$1,221
Adjustments to Reconcile Net Income to Cash	
Provided by Operating Activities:	
Depreciation	10,925
Changes in Assets and Liabilities:	
Accounts Receivable	(25,490)
Accounts Payable	2,586
Accrued Wages and Benefits	24,089
Compensated Absences	(15,282)
Deferred Revenue	<u>45,050</u>
Total Adjustment	<u>41,878</u>
Net Cash Provided by Operating Activities	43,099
Cash Flows From Capital and Related Financing Activities:	
Additions to Property and Equipment	<u>(17,264)</u>
Increase in Cash	25,835
Cash Beginning of Year	<u>63,421</u>
Cash End of Year	<u><u>\$89,256</u></u>

The accompanying notes are an integral part of the financial statements.

**Richland Regional Planning Commission**  
**Statement of Budget vs Actual Revenues and Expenses**  
**For the Fiscal Year Ended June 30, 2001**

	2001 Budgeted	2001 Actual	Variance Favorable (Unfavorable)
Revenues			
Federal	\$217,839	\$216,882	(\$957)
State	27,230	27,110	(120)
Local Governments	237,100	244,248	7,148
Other	3,500	40,600	37,100
Total Revenues	<u>485,669</u>	<u>528,840</u>	<u>43,171</u>
Expenses			
Salaries and Benefits	410,669	409,342	1,327
Materials and Supplies	39,000	29,102	9,898
Contractual Services	13,000	12,111	889
Depreciation	8,000	10,925	(2,925)
Occupancy and Other	30,000	27,366	2,634
Special Vision Project	0	38,773	(38,773)
Total Expenses	<u>500,669</u>	<u>527,619</u>	<u>(26,950)</u>
Net Income (Loss)	<u><u>(\$15,000)</u></u>	<u><u>\$1,221</u></u>	<u><u>\$16,221</u></u>

The accompanying notes are an integral part of the financial statements.

**RICHLAND REGIONAL PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NOTE 1 - DESCRIPTION OF THE ENTITY**

The Richland Regional Planning Commission (the Commission) was organized in 1959 under Section 713.21 of the Ohio Revised Code to promote transportation planning. The Commission provides services for the benefit of the local governments and operates under the control of the Planning Commission, which is the legislative authority, comprised of representatives from political subdivisions and private businesses in Richland County.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Reporting Entity", the Commission is not considered part of the Richland County financial reporting entity. There are no agencies or organizations for which the Commission is considered the primary government. Accordingly, the Commission is the sole organization of the reporting entity.

The Commission maintains its own set of accounting records. These financial statements were prepared from the accounts and financial records of the Commission and, accordingly, these financial statements do not present the financial position or results of operations of Richland County.

The accompanying financial statements have been designed to facilitate an understanding of the financial position and results of operations of the Commission. The activity of the Commission is determined by an overall work program which is approved by the Commission's Board and the Ohio Department of Transportation. All revenue and related costs are accounted for on a project basis. The financial information contained in these statements is the responsibility of the Commission.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Accounting**

In accordance with generally accepted accounting principles for governmental entities such as the Commission, an enterprise fund is used to account for operations since they are financed and operated in a manner similar to a private business enterprise. The Commission applies all applicable pronouncements from the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989. The intent of the Commission is to recover costs of the services provided to its members, the federal government, the state and all other contracting organizations on an actual cost reimbursement basis. The Commission prepares its financial statements on the accrual basis of accounting, using a flow of economic resources measurement focus. Revenue is recognized in the period earned and expenses are recognized in the period incurred. Assets are recorded at the time there is a right, now or in the future, for their receipt and liabilities are recorded when they are incurred.

**B. Furniture and Equipment**

Furniture and equipment items are stated at cost and are depreciated on the straight line method over their estimated useful lives that range from three to ten years. Donated furniture and equipment is recorded at fair market value on the date donated. Upon sale or disposition of furniture and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized.

**RICHLAND REGIONAL PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Cash Deposits**

As required by Section 713.21, Ohio Revised Code, the Commission must deposit all receipts in the Richland County Treasury. The County Treasurer maintains a cash and investment pool used for all County and Commission funds. The Commission has no other cash deposits or investments and does not receive interest income on its cash balances held in the County Treasury.

Pursuant to Section 135.181, Ohio Revised Code, the County's deposits are covered by collateral held by third party trustees in collateral pools securing all public funds on deposit with specific depository institutions. In accordance with GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements", all deposits are classified as to risk.

The following risk categories most typically used are:

1. Insured or collateralized with securities held by the entity or by its agent in the entity's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
3. Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the entity's name.

The Commission's deposits with Richland County are classified in Category 3. Richland County's deposits of the Commission's funds are held by third party trustees pursuant to Section 135.181, Ohio Revised Code in collateral pools securing all public monies on deposit with specific depository institutions.

**D. Investments**

The Ohio Revised Code does not provide the Commission the power to make or hold investments other than the deposits in the Richland County Treasury explained above.

**E. Indirect Costs**

Indirect costs are computed in accordance with OMB Circular A-87 under a cost allocation plan approved by the Ohio Department of Transportation.

**F. Budgetary Accounting**

The accounting principles employed by the Commission in its budgetary accounting and reporting are the same as those used to present financial statements in accordance with generally accepted accounting principles. Outlined below are the annual procedures the Commission follows to establish the expense data reported in the financial statements:

**RICHLAND REGIONAL PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In December or January, the Commission receives a preliminary indication of the funding mark from the Federal Highway Administration (FhWA) and the Federal Transit Administration (FTA), through the Ohio Department of Transportation (ODOT).

In January and February the Commission begins drafting the Overall Work Program (OWP) for the coming fiscal year (July 1 through June 30). The funding resources from FhWA, TRA and ODOT are assigned to appropriate work elements. Remaining anticipated local funds are allocated to local service work elements. The OWP also incorporates activities and funding that support the various services provided by the Commission.

By April, the Commission receives feedback on the draft OWP, and is aware of the appropriation from the two largest local governments (City of Mansfield and Richland County). The final OWP is prepared, including work elements to be completed, the costs associated with each of these elements, the staff resources and time allocation necessary to complete the work program, and the other direct and indirect costs associated with the work program, and the operation of the Planning Commission. Final approval on the OWP is made by the Commission at its May meeting, and generally ODOT/FhWA/FTA approval comes near the start of the fiscal year.

The OWP is the instrument in which the Indirect Cost Allocation Plan is presented allocating indirect costs to all programs on the basis of a percentage of direct time.

In June of each year, the Executive Committee reviews a budget drawn from the OWP. This budget lists anticipated expenses by type as well as by program.

Budget categories for expense are salaries (including vacation, holidays and sick time), payroll additives, expenses, equipment, supplies, contractual and occupancy.

The Executive Committee meets monthly and reviews a financial report which presents monthly expenses by type and program, as well as for the fiscal year to date. It also tracks the actual indirect costs and provides a comparison to the OWP approved rate.

Throughout the year, the Executive Committee has the opportunity to amend the approved budget if it appears that the original estimates were incorrect. Generally, if an amendment is required, the Commission will try to make it near the end of the fiscal year.

**G. Cash Equivalents**

For the purposes of the statement of cash flows, the Commission considers all cash held by the Richland County Treasury to be cash equivalents since they are available to the Commission upon demand.

**RICHLAND REGIONAL PLANNING COMMISSION  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

H. Deferred Revenue

Local government funds are allocated to the Commission on a calendar year basis. The Commission applies one-half of these funds to its fiscal year ending June 30 and sets up the other one-half of the funds as deferred revenue at June 30. The latter amount is then applied to revenue during the first six months of the subsequent fiscal year.

I. Compensated Absences

Employees of the Commission earn vacation in accordance with the policies adopted by the Commission detailed in the personnel policies. Upon termination of employment the employee can collect payment for the entire amount of unused vacation. Employees earn sick leave at the rate of .0575 hours for every hour worked. However, pursuant to Section 124.39 of the Ohio Revised Code, upon retirement employees may receive payment for one fourth of their unused sick leave not to exceed thirty days.

**NOTE 3 – NEW ACCOUNTING PRONOUNCEMENTS**

For fiscal year 2001, the Commission has implemented GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions”. This change in accounting principles had no effect on retained earnings stated as of July 1, 2000.

**NOTE 4 – FURNITURE AND EQUIPMENT**

Furniture and equipment consist of the following:

	June 30, 2001
Cost	\$138,480
Less: Accumulated Depreciation	<u>(103,389)</u>
Book Value	<u>\$35,091</u>

**NOTE 5 – PENSION PLAN**

All employees of the Commission participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. The PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established and may be amended by Chapter 145 of the Ohio Revised Code. The PERS issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614)466-2085 or 1-800-222-7377.

The Retirement Board instituted a temporary employer contribution rollback for calendar year 2000. The rollback was 20 percent.



**RICHLAND REGIONAL PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NOTE 5 – PENSION PLAN** (continued)

Plan members are required to contribute 8.5 percent of their annual covered salary and the Commission is required to contribute 10.84 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. The Commission's contributions for pension obligations to the PERS for the fiscal years ending June 30, 2001, 2000 and 1999 were \$20,776, \$37,771 and \$37,498 respectively. The full amount has been contributed.

**NOTE 6 – POSTEMPLOYMENT BENEFITS**

Public Employees Retirement System:

The Public Employees Retirement System of Ohio (PERS) provides post-retirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Post-Employment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the PERS is set aside for the funding of post-retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 2000 employer contribution rate was rolled back for the year 2000 and was 10.84 percent of covered payroll; 4.3 percent was the portion that was used to fund health care for the year 2000. The Commission's actual contributions for 2000 which were used to fund post-employment benefits were \$8,241.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

**NOTE 7 – RISK MANAGEMENT**

The Commission is exposed to various risks of loss related to torts, theft or damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters.

**RICHLAND REGIONAL PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NOTE 7 – RISK MANAGEMENT** (continued)

Through Richland County, the Commission maintained coverage with the County Risk Sharing Authority (CORSA), as follows:

General Liability:	Limit: \$5,000,000 per Occurrence – No Annual Aggregate
Auto Liability:	Limit: \$1,000,000 per Occurrence – No Annual Aggregate Auto Medical Payments \$5,000 Each Person, \$50,000 Each Accident
Public Officials Liability:	\$1,000,000 per Occurrence - \$1,000,000 Annual Aggregate
Crime Coverage:	Employee Dishonesty \$1,000,000 Money and Securities \$1,000,000 Depositor’s Forgery \$1,000,000 Money Orders and Counterfeit Paper \$1,000,000
Boiler and Machinery:	Combined Physical Damage \$100,000,000
Excess Liability:	Richland County \$1,000 - \$10,000,000

Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

**NOTE 8 – RISK SHARING POOL**

Through Richland County, the Commission participates in County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool made up of thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials’ errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any one time. Each member county’s control over the budgeting and financial of CORSA is limited to its voting authority an any representation it may have on the board of trustees. CORSA has issued certificate of participation in order to provide adequate cash reserves. The certificates are secured by the member counties’ obligations to make coverage payments to CORSA. The participating counties have not responsibility for the payment of certificates. The Commission does not have any equity interest in CORSA. The Commission’s payment for insurance to CORSA in fiscal year 2001 was \$41,073.

**RICHLAND REGIONAL PLANNING COMMISSION  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

**NOTE 9 – CONTINGENCIES**

- A. Federal and State contracts are subject to review and audit by the grantor agencies or their designees. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under terms of the grant. There are no such claims pending and no known situations which would lead to such a claim. In addition, based upon prior experience and audit results, management believes that such disallowance's, if any, would be immaterial.
  
- B. In the normal course of its business activities, the Commission may become subject to claims and litigation relating to contracts, employment or other matters. In the opinion of management, the resolution of any such claims pending would not likely have a material impact on the Commission's financial position.

**Richland Regional Planning Commission**  
**Schedule of Indirect Cost**  
**For the Fiscal Year Ended June 30, 2001**

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Expenses

Salaries	\$71,482
Employee Benefits	123,444
Staff Expenses	2,835
Equipment	12,028
Supplies	19,544
Contractual	10,301
Occupancy and Other	<u>27,321</u>
Total Indirect Costs	<u><u>\$266,955</u></u>

Computation of Indirect Cost Rate:

Net Indirect Costs	\$266,955
Direct Labor	\$200,652
Percentage	133.04%

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners  
Richland Regional Planning Commission  
35 North Park Street, Suite 230  
Mansfield, Ohio 44902

We have audited the financial statements of the Richland Regional Planning Commission (the Commission), as of and for the year ended June 30, 2001, and have issued our report thereon dated January 15, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance


As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by the employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (continued)**

This report is intended solely for the information and use of management and the Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties.



GARY B. FINK & ASSOCIATES, INC.  
Certified Public Accountants

January 15, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

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**RICHLAND REGIONAL PLANNING COMMISSION**

**RICHLAND 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  
FEBRUARY 26, 2002**