



**DELAWARE COUNTY REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2009-2008



Mary Taylor, CPA
Auditor of State

**DELAWARE COUNTY REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

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Mary Taylor, CPA
Auditor of State

Delaware County Regional Planning Commission
Delaware County
109 North Sandusky Street
Delaware, Ohio 43015

To the Executive Committee:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your Commission to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

June 21, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Delaware County Regional Planning Commission
Delaware County
109 North Sandusky Street
Delaware, Ohio 43015

To the Executive Committee:

We have audited the accompanying financial statements of the Delaware Regional Planning Commission, Delaware County, Ohio, (the Commission) as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Commission has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Commission's larger (i.e. major) funds separately. While the Commission does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Commissions to reformat their statements. The Commission has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the fund cash balances and reserve for encumbrances of Delaware Regional Planning Commission, Delaware County, as of December 31, 2009 and 2008, and its cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Commission has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2010 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

June 21, 2010

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
GENERAL AND AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Agency</u>	
Cash Receipts:			
Development Fees	\$ 43,727	\$ 4,175	\$ 47,902
Fees Charged Subdivision	239,921	-	239,921
Contractual Services	44,038	-	44,038
Other Receipts	5,533	-	5,533
	<hr/>	<hr/>	<hr/>
Total Cash Receipts	333,219	4,175	337,394
	<hr/>	<hr/>	<hr/>
Cash Disbursements:			
Salaries	263,444	-	263,444
Supplies	1,711	-	1,711
Contracts - Repair	534	-	534
Contracts - Services	17,245	-	17,245
Travel	114	-	114
Public Employee's Retirement	30,605	-	30,605
Worker's Compensation	4,755	-	4,755
Other	6,234	4,175	10,409
	<hr/>	<hr/>	<hr/>
Total Disbursements	324,642	4,175	328,817
	<hr/>	<hr/>	<hr/>
Total Receipts Over/(Under) Disbursements	8,577	-	8,577
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, January 1	41,909	-	41,909
	<hr/>	<hr/>	<hr/>
Fund Cash Balances, December 31	<u>\$ 50,486</u>	<u>\$ -</u>	<u>\$ 50,486</u>

The notes to the financial statements are an integral part of this statement.

**REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
GENERAL AND AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Agency</u>	
Cash Receipts:			
Development Fees	\$ 74,515	\$ 36,225	\$ 110,740
Fees Charged Subdivision	278,828	-	278,828
Contractual Services	5,258	-	5,258
Other Receipts	2,227	-	2,227
	<u>360,828</u>	<u>36,225</u>	<u>397,053</u>
Cash Disbursements:			
Salaries	291,836	-	291,836
Supplies	1,723	-	1,723
Contracts - Repair	249	-	249
Contracts - Services	21,046	-	21,046
Travel	201	-	201
Public Employee's Retirement	33,273	-	33,273
Worker's Compensation	5,520	-	5,520
Other	13,427	36,375	49,802
	<u>367,275</u>	<u>36,375</u>	<u>403,650</u>
Total Receipts Over/(Under) Disbursements	(6,447)	(150)	(6,597)
Fund Cash Balances, January 1	<u>48,356</u>	<u>150</u>	<u>48,506</u>
Fund Cash Balances, December 31	<u>\$ 41,909</u>	<u>\$ -</u>	<u>\$ 41,909</u>
Reserve for Encumbrances, December 31	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ 850</u>

The notes to the financial statements are an integral part of this statement.

**DELAWARE COUNTY REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges for the Delaware County Regional Planning Commission, Delaware County, Ohio, (the Commission) as a body corporate and politic. A 5 member Board governs the Commission. The Board consists of representatives from participating political subdivisions, the county commissioners, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are:

Berkshire Township	Berlin Township	Brown Township
Concord Township	Delaware Township	Genoa Township
Harlem Township	Kingston Township	Liberty Township
Marlboro Township	Orange Township	Oxford Township
Porter Township	Radnor Township	Scioto Township
Thompson Township	Trenton Township	Troy Township
City of Dublin	Village of Galena	Village of Sunbury
Village of Shawnee Hills	City of Powell	Village of Ashley
Village of Ostrander		

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

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

As the Ohio Revised Code permits, the Delaware 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.

**DELAWARE COUNTY REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

D. Fund Accounting

The Commission uses fund accounting to segregate cash and investments that are restricted as to use. The Commission classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Agency Fund

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Commission disburses these funds as directed by the individual, organization or other government. The Commission's agency fund account for activity collected on behalf of the Delaware County Health Department.

E. Property, Plant, and Equipment

The Commission records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

F. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. Retirement Systems

The Commission's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Commission contributed an amount equaling 14% of participants' gross salaries. The Commission has paid all contributions required through December 31, 2009.

**3 Risk Management
Commercial Insurance**

The Commission has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Delaware County Regional Planning Commission
Delaware County
109 North Sandusky Street
Delaware, Ohio 43015

To the Executive Committee:

We have audited the financial statements of the Delaware County Regional Planning Commission, Delaware County, Ohio, (the Commission) as of and for the years ended December 31, 2009 and, 2008, and have issued our report thereon dated June 21, 2010, wherein we noted the Commission has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Commission's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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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, providing an opinion 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*.

We did note a certain matter not requiring inclusion in this report that we reported to the Commission's management in a separate letter dated June 21, 2010.

We intend this report solely for the information and use of management, Executive Committee and others within the Commission. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 21, 2010

**DELAWARE COUNTY REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 and 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Financial Reporting	No	Issued as a management letter comment



Mary Taylor, CPA
Auditor of State

DELAWARE COUNTY REGIONAL PLANNING COMMISSION

DELAWARE 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
AUGUST 12, 2010**