



Dave Yost • Auditor of State



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Athens Regional Planning Commission
Athens County
280 West Union Street, Suite B
Athens, Ohio 45701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Athens Regional Planning Commission, Athens County, Ohio (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 § 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 § 117.11(A) is to examine, analyze and inspect these records and documents.

Current Year Observations

1. The Commission has a fee schedule for floodplain development permits and various subdivision fees. The Soil and Water Conservation District collected those fees on behalf of the Commission and the revenue was not recorded on the Commission's financial statements. This amounted to \$150 in 2014. The Commission should report this revenue in the annual financial report.
2. There was a signed contract between the Athens County Commissioners and the Soil and Water Conservation District (the District) for the District to employ the County Planner. The Athens County Commissioners agreed to pay the District \$85,000 annually for these services, which covered the period ending December 31, 2014. The \$85,000 contribution from Athens County and "on-behalf" contractual services expenditures were not recorded on the Commission's financial statement in 2014. The Commission should report all "on-behalf" transactions in the annual financial report.

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

Dave Yost
Auditor of State
Columbus, Ohio

March 22, 2016

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ATHENS REGIONAL PLANNING COMMISSION

ATHENS 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 5, 2016**