



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Clinton County Regional Planning Commission
Clinton County
Wilmington, Ohio 45177

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Clinton County Regional Planning Commission, Clinton County, (the Commission) for the years ended December 31, 2023, and 2022.

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, 2023, and 2022.

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 the following significant compliance or accounting issues to report.

Current Year Observations

1. The Commission's 2023 beginning fund balance reported on the December 31, 2023, financial statements filed with the Auditor of State Hinkle System were not updated and included the 2022 beginning fund balance. This resulted in an error in the 2023 beginning and ending fund balance on the financial statements in the amount of \$39,516.

The Commission should review and implement internal controls to ensure the financial statements are accurately reported.

2. **Ohio Rev. Code § 117.38** states, in part, that each public office, other than a state agency, shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. The report shall be certified by the proper officer or board and filed with the auditor of state within 60 days after the close of the fiscal year, except that public offices reporting pursuant to generally accepted accounting principles shall file their reports within 150 days after the close of the fiscal year. The Auditor of State may extend the deadline for filing a financial report and establish terms and conditions for any such extension.

The Commission's December 31, 2023, annual financial report due by February 29, 2024, was not filed with the Auditor of State until March 25, 2024. Failure to file a complete report by the

established deadline, without an extension, could result in the assessment of penalties against the Commission.

The Commission should implement procedures to verify its annual financial report is filed with the Auditor of State by the required deadline. If the Commission is unable to meet the deadline, the Commission should file an extension request through the Auditor of State.



Keith Faber
Auditor of State
Columbus, Ohio

September 25, 2024

OHIO AUDITOR OF STATE KEITH FABER



CLINTON COUNTY REGIONAL PLANNING COMMISSION

CLINTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/8/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov