



Dave Yost • Auditor of State



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Regional Planning Commission
Athens County
Athens, Ohio

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Regional Planning Commission, Athens County, Ohio (the Commission), for the years ended December 31, 2013 and 2012.

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, 2013 or 2012.

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 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 \$400 in 2013 and \$350 in 2012. We recommend the Commission report this revenue on the annual financial report.
2. There was a signed contract between the County Commissioners and the Soil and Water Conservation District (the District) for the District to employ the County Planner, whereas the County Commissioners agreed to pay the District \$85,000 annually for these services, which covered the period ending December 31, 2012. The \$85,000 contribution from Athens County and on behalf contractual services expenditures were not recorded on the Commission's financial statement in 2012. While there was no contract in effect for 2013, the County Commissioners again paid the District \$85,000 for these services. This contribution and the related on behalf expenditure were recorded on the Commission's financial statement in 2013. We recommend the Commission ensure there is a signed contract in place each year. In addition, we recommend all on-behalf transactions be recorded on the Commission's financial statements.

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

Dave Yost
Auditor of State

Columbus, Ohio

January 29, 2014

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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
FEBRUARY 18, 2014