



Dave Yost • Auditor of State





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Sandusky Regional Planning Commission  
Sandusky County  
108 S Park Ave.  
Fremont, OH 43420

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

## **Current Year Observation**

A duplicate receipt book should be used to track receipts and help assure completeness. The Commission did use a receipt book in 2014, but did not use a duplicate receipt book for the majority of 2015. Failure to adequately track receipts could result in them being unrecorded, lost or stolen without detection. We recommend the Commission use a duplicate receipt book for all receipts.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 16, 2016

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**SANDUSKY REGIONAL PLANNING COMMISSION**

**SANDUSKY 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  
JUNE 30, 2016**