



**HARDIN COUNTY REGIONAL PLANNING COMMISSION  
HARDIN COUNTY**

**BASIC AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2017-2016**



**Dave Yost • Auditor of State**





# Dave Yost • Auditor of State

June 7, 2018

Hardin County Regional Planning Commission  
Hardin County  
One Courthouse Square, Suite 130  
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hardin County Regional Planning Commission, Hardin County, (the Commission) for the years ended December 31, 2017 and 2016.

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, 2017 and 2016.

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 no significant compliance or accounting issues to report.

## **Current Status of Matters Reported in our Prior Engagement**

Our prior audit for the years ended December 31, 2015 and 2014 included a noncompliance citation for the Commission not filing the 2014 annual report within 60 days of year-end. This Commission filed the annual reports timely for both 2017 and 2016.

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

**Dave Yost**  
Auditor of State

June 18, 2018

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# Dave Yost • Auditor of State

**HARDIN COUNTY REGIONAL PLANNING COMMISSION**

**HARDIN 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 28, 2018**