



**ERIE COUNTY REGIONAL PLANNING COMMISSION
ERIE COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2020-2019

**ERIE COUNTY REGIONAL PLANNING COMMISSION
ERIE COUNTY**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Erie County Regional Planning Commission
Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870

To the Members of the Commission:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of Erie County Regional Planning Commission, Erie County, Ohio (the Commission).

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the Commission prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Commission does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Commission, as of December 31, 2020 and 2019, and the respective changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of the Commission, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 7 to the 2020 financial statements and in Note 6 to the 2019 financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Commission. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2021, on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

September 22, 2021

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Erie County Regional Planning Commission
Erie County
Statement of Receipts, Disbursements, and
Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2020

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Fees Charged to Subdivisions	\$34,942		\$34,942
Charges for Services	1,120		1,120
County Contributions		\$29,540	29,540
Intergovernmental		301,825	301,825
<i>Total Cash Receipts</i>	<u>36,062</u>	<u>331,365</u>	<u>367,427</u>
Cash Disbursements			
Current:			
Economic Development:			
Contracts - Services	34,942		34,942
Project Fund Disbursements		316,001	316,001
<i>Total Cash Disbursements</i>	<u>34,942</u>	<u>316,001</u>	<u>350,943</u>
<i>Net Change in Fund Cash Balances</i>	1,120	15,364	16,484
<i>Fund Cash Balances, January 1</i>	<u>15,884</u>	<u>(12,643)</u>	<u>3,241</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$17,004</u></u>	<u><u>\$2,721</u></u>	<u><u>\$19,725</u></u>

See accompanying notes to the financial statements

Erie County Regional Planning Commission

Erie County

Notes to the Financial Statements

For the Year Ended December 31, 2020

Note 1 - Reporting Entity

Erie County Regional Planning Commission, Erie County, Ohio (the Commission) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A twenty member Board governs the Commission. The Board consists of representatives from participating political subdivisions and the county commissioners. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are:

City of Huron	City of Sandusky	City of Vermilion
Village of Bay View	Village of Berlin Heights	Village of Castalia
Village of Kelleys Island	Village of Milan	Berlin Township
Florence Township	Groton Township	Huron Township
Margaretta Township	Milan Township	Oxford Township
Perkins Township	Vermilion Township	

Public Entity Risk Pool

The Commission participates in the County Risk Sharing Authority (CORSA) public entity risk pool through its fiscal agent (See Note 2). Note 3 to the financial statements provides additional information for this entity.

The Commission's management believes these financial statements present all activities for which the Commission is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Commission's financial statements consist of a statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

Fund Accounting

The Commission uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Commission are presented below:

General Fund The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the Commission for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted to expenditure for specified purposes. The Commission had the following significant Special Revenue Fund:

Erie County Regional Planning Commission

Erie County

Notes to the Financial Statements

For the Year Ended December 31, 2020

Metropolitan Planning Organization (MPO) Grant Fund The MPO Grant Fund receives federal and state transportation funds as well as required matching funds from the County in order to provide the information, tools, and public input needed for improving transportation system performance.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Rev. Code Section 117.38 and Ohio Admin. Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Commission recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Rev. Code Section 117.38 and Ohio Admin. Code Section 117-2-03 (D) permit.

Deposits and Investments

As the Ohio Revised Code permits, the Erie County Treasurer holds the Commission's deposits as the Commission's custodian. The County holds the Commission's assets in its investment pool, valued at the Treasurer's reported carrying amount.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Commission must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Commission classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Board can *commit* amounts via formal action (resolution). The Commission must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

Erie County Regional Planning Commission

Erie County

Notes to the Financial Statements

For the Year Ended December 31, 2020

The Commission applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 5.

Note 3 - Risk Management

Risk Pool Membership

Erie County (the County) maintains comprehensive insurance coverage as a member of a pooled insurance agreement with the County Risk Sharing Authority (CORSA). The pool purchases excess insurance to supplement the pooled funds. The Commission's real property is full insured after a \$2,500 deductible per occurrence is paid by the County.

Property and casualty settlements did not exceed insurance coverage for the past three years, and the Commission has not had a significant reduction in coverage from the prior year.

Note 4 - Contingent Liabilities

Amounts grantor agencies pay to the Commission are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 5 - Fund Balances

The fund balance of the special revenue fund is restricted.

Note 6 - Change in Accounting Principle

For 2020, the Commission has made changes to its cash basis reporting model. These changes include removing the fund balance classifications from the statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) - all governmental fund types.

Note 7 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Commission. In addition, the impact on the Commission's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Erie County Regional Planning Commission
Erie County
Statement of Receipts, Disbursements, and
Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2019

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Fees Charged to Subdivisions	\$34,942		\$34,942
Charges for Services	1,100		1,100
County Contributions	2,952	\$46,343	49,295
Intergovernmental		306,160	306,160
<i>Total Cash Receipts</i>	<u>38,994</u>	<u>352,503</u>	<u>391,497</u>
Cash Disbursements			
Current:			
Economic Development:			
Contracts - Services	34,942		34,942
Project Fund Disbursements		364,764	364,764
Audit Expenses	2,952		2,952
<i>Total Cash Disbursements</i>	<u>37,894</u>	<u>364,764</u>	<u>402,658</u>
<i>Net Change in Fund Cash Balances</i>	1,100	(12,261)	(11,161)
<i>Fund Cash Balances, January 1</i>	<u>14,784</u>	<u>(382)</u>	<u>14,402</u>
Fund Cash Balances, December 31			
Unassigned (Deficit)	<u>15,884</u>	<u>(12,643)</u>	<u>3,241</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$15,884</u></u>	<u><u>(\$12,643)</u></u>	<u><u>\$3,241</u></u>

See accompanying notes to the financial statements

Erie County Regional Planning Commission

Erie County

Notes to the Financial Statements

For the Year Ended December 31, 2019

Note 1 - Reporting Entity

Erie Regional Planning Commission, Erie County, Ohio (the Commission) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A twenty member Board governs the Commission. The Board consists of representatives from participating political subdivisions and the county commissioners. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region. The participating subdivisions are:

City of Huron	City of Sandusky	City of Vermilion
Village of Bay View	Village of Berlin Heights	Village of Castalia
Village of Kelleys Island	Village of Milan	Berlin Township
Florence Township	Groton Township	Huron Township
Margaretta Township	Milan Township	Oxford Township
Perkins Township	Vermilion Township	

Public Entity Risk Pool

The Commission participates in the County Risk Sharing Authority (CORSA) public entity risk pool through its fiscal agent (See Note 2). Note 3 to the financial statements provides additional information for this entity.

The Commission's management believes these financial statements present all activities for which the Commission is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Commission's financial statements consist of a statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

Fund Accounting

The Commission uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Commission are presented below:

General Fund The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the Commission for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted to expenditure for specified purposes. The Commission had the following significant Special Revenue Fund:

Erie County Regional Planning Commission

Erie County

Notes to the Financial Statements

For the Year Ended December 31, 2019

Metropolitan Planning Organization (MPO) Grant Fund The MPO Grant Fund receives federal and state transportation funds as well as required matching funds from the County in order to provide the information, tools, and public input needed for improving transportation system performance.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Rev. Code Section 117.38 and Ohio Admin. Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Commission recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Rev. Code Section 117.38 and Ohio Admin. Code Section 117-2-03 (D) permit.

Deposits and Investments

As the Ohio Revised Code permits, the Erie County Treasurer holds the Commission's deposits as the Commission's custodian. The County holds the Commission's assets in its investment pool, valued at the Treasurer's reported carrying amount.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Commission must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Commission classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Board can *commit* amounts via formal action (resolution). The Commission must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the General Fund report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by the Board or a Commission official delegated that authority by resolution, or by State Statute.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

Erie County Regional Planning Commission

Erie County

Notes to the Financial Statements

For the Year Ended December 31, 2019

The Commission applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 - Risk Management

Risk Pool Membership

Erie County (the County) maintains comprehensive insurance coverage as a member of a pooled insurance agreement with the County Risk Sharing Authority (CORSA). The pool purchases excess insurance to supplement the pooled funds. The Commission's real property is full insured after a \$2,500 deductible per occurrence is paid by the County.

Property and casualty settlements did not exceed insurance coverage for the past three years, and the Commission has not had a significant reduction in coverage from the prior year.

Note 4 - Contingent Liabilities

Amounts grantor agencies pay to the Commission are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

Note 5 - Deficit Fund Balance

The MPO Grant Fund reported a deficit fund balance at December 31, 2019 in the amount of \$12,643. The deficit fund balance resulted from timing differences associated with the disbursement of funds prior to receipt of reimbursements from grantor agencies. The General Fund is liable for any deficits in the MPO Grant Fund and provides transfers when cash is required.

Note 6 - Subsequent Event

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Commission. The impact on the Commission's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

OHIO AUDITOR OF STATE KEITH FABER



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NorthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Erie County Regional Planning Commission
Erie County
2900 Columbus Avenue
Sandusky, Ohio 44870

To the Members of the Commission:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of Erie County Regional Planning Commission, Erie County, Ohio (the Commission) and have issued our report thereon dated September 22, 2021, wherein we noted the Commission followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent period of the Commission.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Commission's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Commission's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2020-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Commission's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Commission's Response to Finding

The Commission's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not subject the Commission's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

September 22, 2021

ERIE COUNTY REGIONAL PLANNING COMMISSION
ERIE COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2020 AND 2019

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2020-001

Material Weakness - Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

General Fund county contributions receipts and audit expenses disbursements were each understated in the amount of \$2,952 for the year ended December 31, 2019.

This error was not identified and corrected prior to the Commission preparing its financial statements due to deficiencies in the Commission's internal controls over financial statement monitoring. The failure to adequately monitor financial statements could allow for misstatements to occur and go undetected. The accompanying financial statements have been adjusted to reflect this change.

To help ensure the Commission's financial statements are complete and accurate and to help identify and correct errors and omissions, the Commission should adopt policies and procedures, including a final review of the financial statements and notes to the financial statements by the Commission. The Commission can also refer to Auditor of State Bulletin 2000-008 at the following website address for information on how to properly account for moneys spend on behalf of the Commission:
<https://ohioauditor.gov/publications/bulletins/2000/2000-008.pdf>

Officials' Response:

Staff will ensure the audit expense disbursement and related county contribution receipt are accurately recorded in the General Fund in the future.



Erie Regional Planning Commission & Metropolitan Planning Organization

Timothy C. King, Director
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Sandusky, Ohio 44870-5554
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2020 AND 2019

Finding Number	Finding Summary	Status	Additional Information
2018-001	Material weakness for errors in financial reporting.	Not corrected and reissued as Finding 2020-001 in this report.	The matter identified in Finding 2018-001 was corrected during the current audit period. However, an additional matter not previously identified in Finding 2018-001 was identified during procedures performed. This matter occurred due to a miscommunication on recording the County's contribution for the Commission's audit cost. This matter will be corrected going forward.

OHIO AUDITOR OF STATE KEITH FABER



ERIE COUNTY REGIONAL PLANNING COMMISSION

ERIE 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 10/7/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov