



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Shelby County Regional Planning Commission  
Shelby County  
129 East Court Street, 2<sup>nd</sup> Floor  
Sidney, Ohio 45365

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Shelby County Regional Planning Commission, Shelby County, (the Commission) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 and accounting issue to report.

### **Current Year Observation**

**Ohio Rev. Code Section 117.38(B)** states, in part, that a public office reporting on the cash basis of accounting must file an annual financial report with the Auditor of State within sixty days after the close of the fiscal year.

The Commission's 2021 annual financial report was due on March 1, 2022; however, the 2021 annual financial report was filed late on March 4, 2022.

Failure to file the annual financial report timely could lead to a fine issued against the Commission and/or the Commission being declared unauditible.

The Commission should file its complete annual financial report with the Auditor of State within 60 days of year-end.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

July 7, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**SHELBY COUNTY REGIONAL PLANNING COMMISSION**

**SHELBY 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 7/19/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)