



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, 2nd 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, 2019 and 2018.

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, 2019 and 2018.

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 issues to report.

Current Year Observations

1. Ohio Rev. Code Section 149.43(E)(2) states, in part, a public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook.

The Commission's public records policy was not included in the Commission's policy manual.

The Commission should include the public records policy in its policy manual.

2. Ohio Rev. Code Section 121.22(F) states, in part, every public body shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings.

The Commission did not have a method to notify the public of meetings.

The Commission should establish a method for notifying the public of the time and place in which all meetings will occur.

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

Keith Faber
Auditor of State
Columbus, Ohio

May 12, 2020

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SHELBY COUNTY REGIONAL PLANNING COMMISSION

SHELBY 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
MAY 26, 2020**