



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

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, 2023 and 2022.

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, 2023 and 2022.

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

We noted the Commission's minutes did not document the purpose for entering executive session during the meeting held on February 1, 2023. **Ohio Rev. Code § 121.22 (G)** authorizes a public body to enter an executive session at a regular or special meeting and requires the minutes to reflect the allowable purpose for entering executive session. The Commission should verify the purpose for entering executive session is documented in the minute record. Failure to do so could result in the violation of the Ohio Sunshine Laws.

Current Status of Matter Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2021 and 2020 reported the Commission did not file the 2021 annual financial report in a timely manner. In our current audit for the years ended December 31, 2023 and 2022, we noted the Commission filed the 2023 and 2022 annual financial reports timely.

Keith Faber
Auditor of State
Columbus, Ohio

September 4, 2024

This page intentionally left blank.

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 9/17/2024

65 East State 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