



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Fulton County Regional Planning Commission  
Fulton County  
1300 East Second Street, Suite 200  
Defiance, Ohio 43512

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Fulton County Regional Planning Commission, Fulton County, Ohio (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 or accounting issue to report.

### Current Year Observation

We noted the Commission filed their Annual Financial Report for the 2021 and 2020 fiscal years with the Auditor of State on May 16, 2022 and March 4, 2021, respectively. Ohio Rev. Code § 117.38 requires the financial report to be filed with the Auditor of State within sixty days after the close of the fiscal year. Failing to file by the required date can result in a penalty of \$25 per day up to maximum of \$750. The Commission should implement controls to help ensure the annual report is filed by the required due date.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

July 13, 2022

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# OHIO AUDITOR OF STATE KEITH FABER



**FULTON COUNTY REGIONAL PLANNING COMMISSION**

**FULTON 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 7/28/2022**

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](http://www.ohioauditor.gov)