



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Collaborative Services Consortium
Marion County
100 Executive Drive
Marion, Ohio 43302

We have performed the procedures enumerated below, with which the Board members and the management of the Ohio Collaborative Services Consortium, Marion County, Ohio, (the OCSC) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2016 and 2015, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash

1. We tested the mathematical accuracy of the June 30, 2016 and June 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2014 beginning fund balances recorded in the Summary Financial Report of Cash Balances by Fund (FINSUM) to the June 30, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2015 beginning fund balances recorded in the FINSUM to the June 30, 2015 balances in the FINSUM. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2016 and 2015 fund cash balances reported in the FINSUM. The amounts agreed.
4. We observed the year-end bank balance on the financial institution's website. The balance agreed. We also agreed the confirmed balances to the amounts appearing in the June 30, 2016 bank reconciliation without exception.

Intergovernmental Cash Receipts

We selected all receipts from the State Distribution Transaction Lists (DTL) from 2016.

- a. We compared the amount from the above report to the amount recorded in the Revenue Ledger by Fund and Account Code Report (REVLED). The amounts agreed.
- b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We selected all over-the-counter cash receipts from the year ended June 30, 2016 and all over-the-counter cash receipts from the year ended 2015 recorded in the REVLED and determined whether the:

- a. Receipt amount agreed to the amount recorded on the Receipt packet. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We noted three instances in 2016 where the rates charged for SchoolNet services did not agree to the provided rate schedule.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of June 30, 2014.
2. We inquired of management, and scanned the REVLED and Budget Ledger by Fund and Account Code Report (BUDLED) for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. We noted no new debt issuances, nor any debt payment activity during 2016 or 2015.

Non-Payroll Cash Disbursements

We selected all disbursements from the Check Register for the year ended June 30, 2016 and all from the year ended 2015 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the BUDLED and to the names and amounts on the supporting invoices. We found no exceptions.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Other Compliance

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify OCSC filed their financial information within the allotted timeframe for the years ended June 30, 2016 and 2015. No exceptions noted

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on OCSC's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, and others within the OCSC, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

April 11, 2017

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OHIO COLLABORATIVE SERVICES CONSORTIUM

MARION 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 23, 2017**