



Certified Public Accountants, A.C.

**PORTAGE COUNTY REGIONAL PLANNING COMMISSION
PORTAGE COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2017 and 2016**

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Dave Yost • Auditor of State

Planning Commission Board
Portage County Regional Planning Commission
124 North Prospect Street
Ravenna, OH 44266

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Portage County Regional Planning Commission, Portage County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2016 through December 31, 2017. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Portage County Regional Planning Commission is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

September 5, 2018

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PORTAGE COUNTY REGIONAL PLANNING COMMISSION
PORTAGE COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures	1

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 29, 2018

Portage County Regional Planning Commission
Portage County
124 North Prospect Street
Ravenna, OH 44266

We have performed the procedures enumerated below, which were agreed to by the Regional Planning Commission Board and the management of **Portage County Regional Planning Commission**, Portage County (the Commission) and the Auditor of State on the receipts, disbursements and balances recorded in the Commission's cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Commission. The Commission is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2017 and 2016 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Commission. 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. Portage County (the County) is custodian for the Commission's deposits and therefore the County's deposit and investment pool holds the Commission's assets. We compare the Commission's fund balances reported on its December 31, 2017 Combined Statement of Receipts Disbursements and Changes in Fund Balances to the balances reported in the Portage County's records. We noted the amount reported by the Commission was \$663 less than compared to the County due to the Commission improperly excluding the beginning fund balance of a Special Revenue Fund on the financial statements.

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Cash (Continued)

2. We agreed the January 1, 2016 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances Report to the December 31, 2015 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2017 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances Report to the December 31, 2016 balances in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances Report. The January 1, 2017 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances did not agree to the December 31, 2016 balances due to the Commission not properly rolling forward the December 31, 2016 ending balances, causing an understatement of \$663 in the LGIP Special Revenue Account. We noted no other exceptions.

Fees Charged to Subdivisions

1. We haphazardly selected two receipts of the fee charged to a participating subdivision from the year ended December 31, 2017 and two receipts of the fee charged to a participating subdivision from the year ended 2016 recorded in the duplicate cash receipts book and determined whether the:
 - a. Agreed the receipt amount to the amount recorded in the Cash Receipts Journal. The amounts agreed.
 - b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.
 - c. Inspected the Cash Receipts Journal to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.
2. We obtained a list of the participating political subdivisions for 2017 and 2016. We inspected Cash Receipts Journal to determine whether it included the proper number of receipts for Membership Dues for 2017 and 2016. We observed that there were 33 participating political subdivisions for 2017 and 33 such receipts posted. For 2016 we observed that there were 33 participating political subdivisions and 33 such receipts posted.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2017 and all receipts from 2016. We also selected the all receipts from the Portage County Account Inquiry Report from 2017 and all from 2016.
 - a. We compared the amount from the above reports to the amount recorded in the General Journal. The amounts agreed.
 - b. We inspected the General Journal to determine that these receipts were allocated to the proper funds. We found no exceptions.
 - c. We inspected the General Journal to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. From the prior audit documentation, we observed the following loans were outstanding as of December 31, 2015. These amounts agreed to the Commission's January 1, 2016 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2015:
General Obligation Notes – Loan 1	\$147,385.55
General Obligation Notes – Loan 2	\$77,540.52

Debt (Continued)

2. We inquired of management, and inspected the Cash Receipts Journal and Cash Disbursements Journal for evidence of debt issued during 2017 or 2016 or debt payment activity during 2017 or 2016. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of loan debt activity for 2017 and 2016 and agreed principal and interest payments from the related debt amortization schedules to General Fund payments reported in the Cash Disbursements Journal. We also compared the date the debt service payments were due to the date the Commission made the payments. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2017 and one payroll check for five employees from 2016 from the Detail Check Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Detail Check Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account code to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2017 to confirm remittances were timely charged by the fiscal agent 2016, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2017. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2018	December 29, 2017	\$2,445.95	\$2,445.95
State income taxes	January 31, 2018	December 29, 2017	\$472.03	\$472.03
School district tax	January 31, 2018	December 29, 2017	\$536.29	\$536.29
OPERS retirement	January 30, 2018	January 24, 2018	\$5,373.57	\$5,373.57

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Detail Check Report:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Commission's payout policy

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Cash Disbursements Journal the year ended December 31, 2017 and ten from the year ended 2016 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 Cash Disbursements Journal 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 these commissions to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Commission's deadline where the initial filing was filed on time but incomplete. We confirmed the Commission filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2017 and 2016 in the Hinkle system. There were no exceptions.

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

This report is to provide assistance in the evaluation of the Commission's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2017 and 2016, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio



Dave Yost • Auditor of State

PORTAGE COUNTY REGIONAL PLANNING COMMISSION

PORTAGE 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
SEPTEMBER, 18 2018**