



OHIO AUDITOR OF STATE
KEITH FABER



**OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING
MUSKINGUM COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Coalition for Equity and Adequacy of School Funding
Muskingum County
205 North Seventh Street
Zanesville, Ohio 43701

We have performed the procedures enumerated below, which were agreed to by the Coalition members and the management of Ohio Coalition for Equity and Adequacy of School Funding, Muskingum County, Ohio (the Coalition), on the receipts, disbursements and balances recorded in the Coalition's cash basis accounting records for the years ended June 30, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Coalition. The Coalition is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Coalition. 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. The Muskingum Valley Educational Service Center (MVESC) is custodian for the Coalition's deposits and, therefore, the MVESC's deposit and investment pool holds the Coalition's assets. We compared the Coalition's fund balance reported on its June 30, 2018 Coalition financial statement to the balances reported in the MVESC's accounting records. The amounts agreed.
2. We agreed the July 1, 2016 beginning fund balance recorded in the FINSUM to the June 30, 2016 balance in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2017 beginning fund balance recorded in the FINSUM to the June 30, 2017 balance in the FINSUM. We found no exceptions.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended June 30, 2018 and five member contribution cash receipts from the year ended June 30, 2017 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the REVLED. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We noted the Coalition has established rates for public and vocational schools being \$0.50 and educational service centers \$0.05 per pupil. We noted no exceptions; however, throughout our testing we noted that the districts and centers completed forms reflecting the calculation of the entity's fees, but they did not always provide the ADM total, just the total payment.

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Member Contributions (Continued)

When entities did provide the ADM total there was no support showing the proper number of pupils were used in the calculation. The Coalition should require the member entities to provide the ADM count and support regarding the count in order to determine that the appropriate fees were paid by the member entities.

- c. Inspected the REVLED to determine the 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, 2016.
2. We inquired of management, and inspected the REVLED and BUDLED for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. No new debt issuances, nor any debt payment activity during 2018 or 2017 was found.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the FINDET for the year ended June 30, 2018 and ten from the year ended June 30, 2017 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 FINDET 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 § 117.38 requires councils of government 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 refile complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for June 30, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the Coalition's deadline where the initial filing was filed on time but incomplete. We confirmed the Coalition 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 June 30, 2017 in the Hinkle system. Financial information was filed on August 30, 2018, rather than by the required due date of August 29, 2018, for the fiscal year ended June 30, 2018.

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 Coalition'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.

Ohio Coalition for Equity and Adequacy of School Funding
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This report is to provide assistance in the evaluation of the Coalition's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

April 11, 2019

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OHIO AUDITOR OF STATE KEITH FABER



OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING

MUSKINGUM 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
APRIL 23, 2019**