



Certified Public Accountants, A.C.

**COSHOCTON, FAIRFIELD, LICKING, PERRY
SOLID WASTE DISTRICT
LICKING COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2019 and 2018**

313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., #A
St. Clairsville, OH 43950
740 695 1569

1310 Market St., #300
Wheeling, WV 26003
304 232 1358

749 Wheeling Ave., #300
Cambridge, OH 43725
740 435 3417

www.perrycpas.com

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Board of Directors
Coshocton, Fairfield, Licking, Perry Solid Waste District
675 Price Road
Newark, OH 43055

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Coshocton, Fairfield, Licking, Perry Solid Waste District, Licking County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2018 through December 31, 2019. 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 Coshocton, Fairfield, Licking, Perry Solid Waste District is responsible for compliance with these laws and regulations.

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

Keith Faber
Auditor of State
Columbus, Ohio

June 18, 2020

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**COSHOCTON, FAIRFIELD, LIBERTY, PERRY SOLID WASTE DISTRICT
LICKING COUNTY**

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313 Second St.
Marietta, OH 45750
740.373.0056

1907 Grand Central Ave.
Vienna, WV 26105
304.422.2203

150 West Main St.
St. Clairsville, OH 43950
740.695.1569

1310 Market Street, Suite 300
Wheeling, WV 26003
304.232.1358

749 Wheeling Ave., Suite 300
Cambridge, OH 43725
740.435.3417

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 4, 2020

Coshocton, Fairfield, Licking, Perry Solid Waste District
Licking County
675 Price Road
Newark, OH 43055

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of the **Coshocton, Fairfield, Licking, Perry Solid Waste District, Licking County**, (the District) and the Auditor of State, on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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 and Investments

1. Licking County is custodian for the District's deposits and investments, and therefore the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2019 Financial Report to the balances reported in Licking County's accounting records. The amounts agreed.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Financial Report to the December 31, 2017 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Financial Report to the December 31, 2018 balances in the Financial Report. We noted the beginning balance in 2019 was understated by \$3,000 when compared to the ending 2018 balance. This was the result of the total expenses in the 2018 Hinkle Filing being understated by \$3,000, making the ending 2018 balance overstated by the said \$3,000. We found no other exceptions.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
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Tipping Fees

1. We confirmed the amounts paid from Suburban Landfill, Tunnel Hill Reclamation, and Pine Grove Landfill to the District during 2019 and 2018. They confirmed payment of the following amounts to the District:

Company	2019 Payments	2018 Payments
Suburban Landfill	\$ 1,228,461	\$ 1,552,178
Tunnel Hill Reclamation	\$ 832,387	\$ 745,790
Pine Grove Landfill	\$ 489,085	\$ 530,331

- a. We compared the amount confirmed with the amount the District recorded in its receipt records. Suburban Landfill confirmed \$15,740 and \$160,692 less than the District recorded during 2019 and 2018, respectively. These variances were due to timing differences. The District records these receipts in the month after the Landfill considers them as paid. The District recorded December 2019 and December 2018 receipts to their system on February 6, 2020 and January 25, 2019, respectively. Tunnel Hill Reclamation confirmed \$44,272 less than the District recorded in 2019. This variance was due to a timing issue. The receipt of this amount was recorded to the District's system on January 4, 2018 while Tunnel Hill confirmed this amount as being paid in December of 2017. Pine Grove Landfill confirmed \$4,235 more than the District recorded during 2019 and \$6,982 less than the District recorded in 2018. These variances were also due to timing issues. We traced December payments to January receipts for each year.
 - b. We inspected the Receipt Register Detail Reports to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the Receipt Register Detail Reports to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We obtained the June 2018 and October 2019 total tonnage reports from the landfills in procedure 1.
 - a. We recalculated the dollar amount sent to the District based on the rates in force during the period and agreed to the amounts posted to the District's ledgers. We observed no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2017.
2. We inquired of management, and inspected the Audit Trail by Account Report for evidence of debt issued during 2019 or 2018. There were no new debt issuances, nor any debt payment activity during 2019 or 2018.

Payroll Cash Disbursements

1. We selected one payroll check for all employees from 2019 and one payroll check for all employees from 2018 from the Audit Trail by Account Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Audit Trail by Account Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account code to which the check was posted to determine if they were 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.

Payroll Cash Disbursements (Continued)

2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2019 to determine whether remittances were timely charged by the fiscal agent Licking County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2019. We observed the following:

Withholding (plus employer share, where applicable)	Due Date	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2020	December 20, 2019	\$ 1,158.60	\$ 1,158.60
State income taxes	January 15, 2020	December 19, 2019	\$ 134.91	\$ 134.91
Newark City		December 20, 2019	\$ 70.71	\$ 70.71
Newark CSD	January 15, 2020	December 20, 2019	\$ 43.26	\$ 43.26
OPERS retirement	January 30, 2020	January 7, 2020	\$ 1,200.00	\$ 1,200.00

Non-Payroll Cash Disbursements

1. We haphazardly selected 10 disbursements from the Audit Trail by Account Report for the year ended December 31, 2019 and 10 from the year ended 2018 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 Audit Trail by Account Report 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.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2), 5705.41(D). We found no exceptions.
 - e. The disbursement was allowable under Ohio Rev. Code Section 3734.57(G), and the District's policies and procedures. We found no exceptions.

Compliance – Budgetary

1. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code Section 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2019 and 2018 for the General Fund. We observed that expenditures did not exceed appropriations.
2. We inspected the Statement of Cash Position Report for the years ended December 31, 2019 and 2018 for negative cash fund balances. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We observed no funds having negative cash fund balances.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.
3. We inquired with District management and determined that the District did not have any denied public records requests during the engagement period.
4. We inquired with District management and determined that the District did not have any public records requests with redactions during the engagement period.
5. We inquired whether the District has a records retention policy and if that policy is readily available to the public. We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager. We found no exceptions.
7. We inspected the District's policy manual and determined the public records policy was included. We found no exceptions.
8. We observed that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District. We found no exceptions.
9. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period.
11. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period are to be held. We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
13. We inspected the minutes from the engagement period and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires these districts 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2019 and 2018 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 District'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 District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any purpose.



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

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OHIO AUDITOR OF STATE KEITH FABER



COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT

LICKING 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
JUNE 30, 2020**