

Wooster-Ashland Regional Council of  
Governments  
Wayne County, Ohio

*Agreed Upon Procedures*

For the Year Ended December 31, 2024







65 East State Street  
Columbus, Ohio 43215  
[ContactUs@ohioauditor.gov](mailto:ContactUs@ohioauditor.gov)  
800-282-0370

Council Board  
Wooster-Ashland Regional Council of Governments  
538 N. Market Street  
Wooster, Ohio 44691

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Wooster-Ashland Regional Council of Governments, Wayne County, prepared by Rea & Associates, Inc., for the period January 1, 2024 through December 31, 2024. 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 Wooster-Ashland Regional Council of Governments is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh".

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

**July 21, 2025**

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Wooster-Ashland Regional Council of Governments

Wayne County, Ohio

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Wayne County, Ohio  
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### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures enumerated below on the Wooster-Ashland Regional Council of Governments' (the Council) receipts, disbursements and balances recorded in the cash-basis accounting records for the year ended December 31, 2024 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Council. The Council is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the year ended December 31, 2024 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Council.

The Council Board and the management of the Council have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Council's receipts, disbursements and balances recorded in their cash-basis accounting records for the year ended December 31, 2024, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

#### Cash

1. The City of Wooster is custodian for the Council's deposits, and therefore the City's deposit and investment pool holds the Council's assets. We compared the Council's fund balances reported on its December 31, 2024 Accumulated Transaction Report to the balances reported in the City of Wooster's accounting records. The amounts agreed.
2. We agreed the January 1, 2024 beginning fund balances recorded in the Accumulated Transaction Listing to the December 31, 2023 balances in the prior year documentation in the prior year agreed upon procedure working papers. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances recorded in the Accumulated Transaction Listing to the December 31, 2023 balances in the Accumulated Transaction Listing. We found no exceptions.

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**Member Contributions**

We selected five member contribution cash receipts from the year ended December 31, 2024 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Accumulated Transaction Listing. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Accumulated Transaction Listing 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 agreed upon procedure documentation disclosed no debt outstanding as of December 31, 2023.
2. We inquired of management, and inspected the Accumulated Transaction Listing for evidence of debt issued during 2024 or debt payment activity during 2024. No new debt issuances, nor any debt payment activity during 2024 was found.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2024 from the Employee History Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Employee History Report to supporting documentation (timecard, 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 allowable based on the employees' duties as documented in the minute record. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected three new employees from 2024 and:
  - a. We inspected the employees' personnel files for the retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in 'a' above to the payroll advice record.  
We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm remittances were timely charged by the fiscal agent (City of Wooster), and the amounts charged agreed to the amounts withheld, plus the employer's share, where applicable, during the final withholding period of 2024. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount	Amount Paid
Federal income taxes & Medicare	1/31/2024	12/23/2024	\$5,483.13	\$5,483.13
State income taxes	1/16/2024	12/16/2024	1,974.96	1,974.96
School District income tax	1/16/2024	12/16/2024	189.33	189.33
City of Wooster	1/15/2024	12/16/2024	1,189.49	1,189.49
OPERS retirement	1/31/2024	1/3/2025	20,728.73	20,728.73

We found no exceptions.

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**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Accumulated Transaction Listing for the year ended December 31, 2024, 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 Accumulated Transaction Listing 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.

**Sunshine Law Compliance**

1. We obtained and inspected the Council's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code Sections 149.43(E)(2) and 149.43(B)(7)(c) and 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 selected five public records requests from the engagement period and inspected each request to determine the following:
  - a. The Council was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code Section 149.43(B)(1). We found no exceptions.
  - b. The Council did not have any denied public records requests during the engagement period.
  - c. The Council was redacting records and making the redactions visible and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
3. We inquired whether the Council has a records retention policy, and observed that it is readily available to the public as required by Ohio Rev. Code Section 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code Section 149.43(E)(2). We found no exceptions.
5. We inspected the Council's policy manual and determined the public records policy was included as required by Ohio Rev. Code Section 149.43(E)(2). We found no exceptions.
6. We observed that the Council's poster describing their Public Records Policy was displayed conspicuously in all branches of the Council as required by Ohio Rev. Code Section 149.43(E)(2). We found no exceptions.
7. We inquired with Council management and determined that the Council did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Council management and determined that the Council did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code Sections 149.43(E)(1) and 109.43(B).

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9. We inspected the public notices for the public meetings held during the engagement period and determined the Council notified the general public and news media of when and where meetings during the engagement period are to be held as required by Ohio Rev. Code Section 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code Section 121.22(C) 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.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) 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 councils 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 Council 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, 2024, in the Hinkle system. We found no exceptions.

We were engaged by the Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Council of Government'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.

We are required to be independent of the Council and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Wooster, Ohio  
May 29, 2025

# OHIO AUDITOR OF STATE KEITH FABER



WOOSTER-ASHLAND REGIONAL COUNCIL OF GOVERNMENTS

WAYNE 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 7/31/2025

65 East State 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)