



**FULTON REGIONAL PLANNING COMMISSION
FULTON COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

FULTON REGIONAL PLANNING COMMISSION
FULTON COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Agreed-Upon Procedures	1

This page intentionally left blank.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Regional Planning Commission
Fulton County
152 S. Fulton Street, Suite 230
Wauseon, Ohio 43567-3308

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Regional Planning Commission, Fulton County (the Commission) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2009 and 2008, 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. As permitted by the Ohio Revised Code, the Fulton County Treasurer is custodian for the Commissions deposits. The County's deposit and investment pool holds the Commissions assets. We therefore confirmed the Commissions bank account balance with the Fulton County Treasurer. The amounts agreed.
2. We agreed the January 1, 2008 beginning balance recorded in the Cash Accts Transaction Ledger to the December 31, 2007 balance in the prior year audited statements. We found no 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, 2009 and two receipts of the fee charged to a participating subdivision from the year ended December 31, 2008 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Revenue Transaction Ledger. The amounts agreed.
 - b. Amount charged complied with rates in force during the period. We found no exceptions.
 - c. Receipt was recorded in the proper year. We found no exceptions.
2. We obtained a list of the participating political subdivisions for 2009 and 2008. We scanned the Revenue Transaction Ledger to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2009 and 2008. We noted that there were 20 participating political subdivisions for 2009 and 24 such receipts posted. For 2008 we noted that there were 20 participating political subdivisions and 24 such receipts posted.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from Fulton County to the Commission during 2009 and 2008 with the County. We found no exceptions.
 - a. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the employee from 2009 and one payroll check for the employee from 2008 from the Payroll Register and determined whether the following information in the minute record was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Retirement system participation and payroll withholding.
 - d. Federal, State and Local income tax withholding authorization and withholding.
 - e. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – e. above.

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code(s) to which the check was posted was reasonable based on the employees' duties as documented in the minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 2009 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2010	12/16/09	\$293.82	\$293.82
State income taxes	January 15, 2010	12/16/09	\$70.64	\$70.64
Local income tax	January 31, 2010	12/18/09	\$92.36	\$92.36
OPERS retirement (withholding plus employer share)	January 30, 2010	01/04/10	\$1,524.92	\$1,524.92

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expense Transaction Ledger for the year ended December 31, 2009 and ten from the year ended December 31, 2008 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 Expense Transaction Ledger 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.

Compliance – Contracts and Expenditures

1. We inquired of management and scanned the Expense Transaction Ledger for the years ended December 31, 2009 and 2008 for procurements requiring competitive bidding. Competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law [Sections 713.23(D) and 307.86].

We identified no purchases subject to the aforementioned bidding requirement.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Commission'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 and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 29, 2010



Mary Taylor, CPA
Auditor of State

FULTON REGIONAL PLANNING COMMISSION

FULTON 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
AUGUST 10, 2010**