



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Carroll Regional Planning Commission
Carroll County
119 S. Lisbon St.
Courthouse Suite 101
Carrollton, Ohio 44615

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Carroll Regional Planning Commission (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, 2010 and 2009, 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 Carroll County Treasurer is custodian for the Commission's deposits. The County's deposit and investment pool holds the Commission's assets. We therefore confirmed the Commission's bank account balance with the Carroll County Treasurer. The amounts agreed.
2. We agreed the January 1, 2009 beginning balance recorded in the Transaction History Listing Report to the December 31, 2008 balance in the prior year audited statement. 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, 2010 and two receipts of the fee charged to a participating subdivision from the year ended 2009 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Transaction History Report. The amounts agreed.

Fees Charged To Subdivisions - (Continued)

- a. Amount charged complied with rates in force during the period. We found no exceptions.
 - b. 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 2010 and 2009. We scanned the Transaction History Report to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2010 and 2009. We noted that there were 7 participating political subdivisions for 2010 and 7 such receipts posted. For 2009 we noted that there were 7 participating political subdivisions and 7 such receipts posted.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from Carroll County to the Commission during 2010 and 2009 with the County. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. 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 from 2010 and one payroll check from 2009 from the Employee Earnings Report and determined whether the following information in the employee's personnel file was consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary
 - c. Department and fund to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal, State & Local income tax withholding authorization and withholding.

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 salary amount used in computing gross pay to supporting documentation (legislatively-approved salary). We found no exceptions.
 - b. We determined whether the fund and account code 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 31, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2010. We noted the following:

Payroll Cash Disbursements - (Continued)

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2011	December 29, 2010	\$68	\$68
State income taxes	January 15, 2011	December 21, 2010	\$15	\$15
Local income tax	January 31, 2011	December 29, 2010	\$17	\$17
OPERS retirement (withholding plus employee share)	January 30, 2011	January 11, 2011	\$415	\$415

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Transaction History Report for the year ended December 31, 2010 and ten from the year ended 2009 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 Transaction History 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.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Transaction History Report for the years ended December 31, 2010 and 2009 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 others within the Commission and is not intended to be, and should not be used by anyone other than these specified parties.



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Auditor of State

February 14, 2011

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CARROLL REGIONAL PLANNING COMMISSION

CARROLL 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 16, 2011**