



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Hamilton County Regional Planning Commission
Hamilton County
138 East Court Street, Room 803
Cincinnati, Ohio 45202

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Hamilton County Regional Planning Commission, Hamilton County, Ohio (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 and Investments

1. As permitted by the Ohio Revised Code, the Hamilton County Treasurer is custodian for the Commission's deposits and investments. The County's deposit and investment pool holds the Commission's assets. We therefore confirmed the Commission's bank account balance with the Hamilton County Treasurer. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balance recorded in the Hamilton County Production System report to the December 31, 2008 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, 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 Hamilton County Auditor's Office Performance System. The amounts agreed.
 - b. Amount charged complied with rates in force during the period. We found no exceptions.

- c. 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 Hamilton County Auditor's Performance System to determine whether it included the proper number of receipts for Fees Charged to Subdivisions for 2010 and 2009. We noted that there were 30 participating political subdivisions for 2010 and 30 receipts posted. For 2009 we noted that there were 30 participating political subdivisions and 30 receipts posted.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from Hamilton County to the Commission during 2009 with the County. We found no exceptions.
 - a. We determined whether 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.
2. We confirmed with Metropolitan Sewer District, through an email, the accuracy of the client held documents that we examined. We compared the receipt to the invoice submitted by the Metropolitan Sewer District (MSD) of Greater Cincinnati and confirmed the rates on the invoice to the Professional Services Agreement between MSD and the Regional Planning Commission for professional services to the Commission during 2010. We found no exceptions.
 - a. We determined whether the receipt was allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipt was recorded in the proper year. We found no exceptions.
3. We confirmed amounts paid from grants to the Commission during 2010 to applications, cancelled checks and confirmation letters. We confirmed the amounts received for the Community Development Block Grant with the Hamilton County Community Development Department. Amounts received in total agreed to the Final 2009 Action Plan of the 2005-2009 Consolidated Plan for Hamilton 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 for five employees from 2009 from the Payroll Register Report and determined whether the following information in the employees' personnel files 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. 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.
- f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above, except the retirement system enrollment form was not maintained for one employee. However, the payroll register did disclose retirement withholdings for the employee. We recommend the Commission maintain all documentation to support of wages paid and deductions withheld.

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 and legislatively-approved rate). We found no exceptions.
 - b. We determined whether the fund and account codes to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files. 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, 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	December 31, 2010	\$15,091	\$15,091
State income taxes	January 15, 2010	January 15, 2010	\$4,424	\$4,424
Local income tax	Varies		\$3,878	\$3,878
OPERS retirement (withholding plus employee share)	January 30, 2010	January 28, 2010	\$14,241	\$14,241

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Hamilton County Auditor's Office Performance System 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 Hamilton County Auditor's Office Performance System 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 Hamilton County Auditor's Office Performance System 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.

Officials' Response:

We did not receive a response from Officials for the exception noted in the Payroll Cash Disbursement section, step 1.

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.



Dave Yost
Auditor of State

July 21, 2011



Dave Yost • Auditor of State

HAMILTON COUNTY REGIONAL PLANNING COMMISSION

HAMILTON 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
SEPTEMBER 22, 2011**