

**TUSCARAWAS REGIONAL PLANNING COMMISSION
TUSCARAWAS COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

**Wolfe, Wilson, & Phillips, Inc.
37 South Seventh Street
Zanesville, Ohio 43701**



Dave Yost • Auditor of State

Board of Commissioners
Tuscarawas County Regional Planning Commission
125 E. High Avenue, Suite 210
New Philadelphia, Ohio 44663

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Tuscarawas County Regional Planning Commission, Tuscarawas County, prepared by Wolfe, Wilson & Phillips, Inc., for the period January 1, 2009 through December 31, 2010. 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 Tuscarawas County Regional Planning Commission is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

May 3, 2011

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WOLFE, WILSON, & PHILLIPS, INC.
37 SOUTH SEVENTH STREET
ZANESVILLE, OHIO 43701

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Tuscarawas Regional Planning Commission
Tuscarawas County
125 E. High Avenue, Suite 210
New Philadelphia, Ohio 44663

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the Tuscarawas Regional Planning Commission, Tuscarawas County, Ohio (the Commission) and the Auditor of State 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 transaction; 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 Publics 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 Tuscarawas 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 Tuscarawas County Treasurer. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balances recorded in the County Monthly Financial Report to the December 31, 2008 balances 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 December 31, 2009 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Receipt Register Report. 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 Receipt Register Report to determine whether it included the proper number of receipts for Fees Charged to Subdivisions for 2010 and 2009. We noted there were 37 participating political subdivisions for 2010 and 37 such receipts posted. For 2009 we noted that there were 37 participating political subdivisions and 37 such receipts posted.

Property taxes, Intergovernmental and Other Confirmable Cash receipts

1. We confirmed the amounts paid from the Tuscarawas County Auditor 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 exception.
 - 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 2010 and one payroll check for five employees from 2009 from the Employee Detail Adjustment Report and determined whether the following information in the employee personnel file and 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. Department(s) and fund(s) 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

We found no exceptions related to steps a.-f above.

2. For the checks selected in step 1., we recomputed the gross and net pay amounts as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions
 - b. We determined whether the fund and account codes to which the check was posted was reasonable based on the employee's duties as documented in the minute record, timesheets or as required by statute. 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:

Withholding	Due Date	Date Paid	Amount W/H	Amount
Federal Income Taxes	January 31, 2011	January 6, 2011	\$ 216.04	\$ 216.04
State Income Taxes	January 15, 2011	January 6, 2011	40.20	40.20
City Income Taxes	January 31, 2011	January 6, 2011	62.26	62.26
OPERS Retirement (withholding plus Employee share)	January 31, 2011	January 6, 2011	1,034.58	1,034.58

Non-payroll Cash Disbursements

We haphazardly selected ten disbursements from the Payment Register Detail Activity Report for the year ended December 31, 2010 and ten from the year ended December 31, 2009 and determined whether:

- a. In our opinion, the disbursements were for a public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check image agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We noted 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 Payment Register Detail 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.

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 those charged with governance and the Auditor of State and is not intended to be, and should not be used by anyone other than these specified parties.

Wolfe, Wilson, & Phillips, Inc.
Zanesville, Ohio
April 11, 2011

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Dave Yost • Auditor of State

TUSCARAWAS COUNTY REGIONAL PLANNING COMMISSION

TUSCARAWAS 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
MAY 17, 2011**