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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Hardin County Regional Planning Commission
Hardin County
One Courthouse Square, Suite 130
Kenton, Ohio 43326

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Hardin County Regional Planning Commission, Hardin 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, 2011 and 2010, 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 Hardin 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 Hardin County Treasurer. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Hardin County Fund Report to the December 31, 2009 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. 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, 2011 and two receipts of the fee charged to a participating subdivision from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Hardin County Revenue History. 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(s), and was recorded in the proper year. We found no exceptions.

Fees Charged To Subdivisions (Continued)

2. We obtained a list of the participating political subdivisions for 2011 and 2010. We scanned the Hardin County Revenue History to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2011 and 2010. We noted that there were 25 participating political subdivisions for 2011 and 25 such receipts posted. For 2010 we noted that there were 25 participating political subdivisions and 25 such receipts posted.

Intergovernmental and Other Confirmable Cash Receipts

1. The amounts paid by the Hardin County Commissioners and the Hardin County Engineer in 2011 to the Commission were agreed to the Hardin County Appropriation History Report. The amount paid by the Village of Ada to the Commission during 2011 was confirmed by inquiry with the Village of Ada Fiscal Officer. The amount paid by the Hardin County Commissioners to the Commission during 2010 was agreed to the Hardin County Appropriation History Report. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund(s). 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 direct deposit for 2011 and one payroll direct deposit from 2010 from the Hardin County Payroll Register:
 - a. We compared the hours and pay rate, or salary recorded in the Hardin County Payroll Register 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 direct deposit was posted were reasonable based on the employees' duties as documented in the employees' personnel file. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine whether remittances were timely paid by the fiscal agent (Hardin County), and if the amounts paid agreed to the amounts withheld during the final withholding, plus the employer's share where applicable, period during 2011. We noted the following:

| <u>Withholding</u> | <u>Date Due</u> | <u>Date Paid</u> | <u>Amount Due</u> | <u>Amount Paid</u> |
|--|------------------|------------------|-------------------|--------------------|
| Federal income taxes & Medicare | January 31, 2012 | January 23, 2012 | \$300.66 | \$300.66 |
| State income taxes | January 15, 2012 | January 23, 2012 | \$72.60 | \$72.60 |
| Local income tax | January 31, 2012 | January 5, 2012 | \$110.19 | \$110.19 |
| OPERS retirement (withholding plus employee share) | January 30, 2012 | January 18, 2012 | \$1,800.00 | \$1,800.00 |

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Hardin County Appropriation History for the year ended December 31, 2011 and ten from the year ended 2010 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 Hardin County Appropriation History 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 Hardin County Appropriation History for the years ended December 31, 2011 and 2010 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, 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.



Dave Yost
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June 4, 2012

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HARDIN COUNTY REGIONAL PLANNING COMMISSION

HARDIN 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
JULY 03, 2012**