



Dave Yost • Auditor of State

**SOUTHEASTERN OHIO JOINT SOLID WASTE MANAGEMENT DISTRICT
NOBLE COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Southeastern Ohio Joint Solid Waste Management District
Noble County
515 Main Street
Caldwell, Ohio 43724

We have performed the procedures enumerated below, with which the Board of Directors and the management of the Southeastern Ohio Joint Solid Waste Management District, Noble County, Ohio (the District), 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. Noble County is custodian for the District's deposits. We compared the District's fund balances reported on its December 31, 2011 Cash Balance Report to the balances reported in Noble County's accounting records. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Cash Balance Report to the December 31, 2009 balances in the prior year audited statements. We found no exceptions.

Tippling Fees and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Northwestern Disposal Landfill and Cambridge Transfer and Recycling Facility to the District during 2011 and 2010. They confirmed payment of the following amounts to the District:

Company	2011 Payments	2010 Payments
Northwestern Disposal Landfill	\$80,484	\$70,462
Cambridge Transfer and Recycling Facility	\$135,241	\$149,176

- a. We compared the amount confirmed with the amount the District recorded in its receipt records. The only differences were that Northwestern Disposal Landfill confirmed \$1,572 more and \$230 more than what the District recorded during 2011 and 2010, respectively. The Cambridge Transfer and Recycling Facility confirmed \$1,951 more and \$675 more than what the District recorded in 2011 and 2010, respectively. The District receives checks from these landfills a month behind; therefore, December's checks are receipted the following January in the District's ledgers. We were able to agree the December receipts recorded at the landfills to the District's Revenue Ledger in January 2011 and 2012, respectively; therefore, we did not consider these as exceptions.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We obtained the November 2010 and February 2011 total tonnage reports from Cambridge Transfer and Recycling Facility and the March 2010 and July 2011 total tonnage reports from Northwestern Disposal Landfill.
 - a. We recalculated the dollar amount sent to the District based on the rates in force during the period and agreed to the amounts posted to the Districts ledgers. We found no exceptions.
 3. We confirmed the amounts paid from the Ohio Department of Natural Resources to the District during 2011 and 2010 with the State Distribution Transaction List. 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.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2009.
2. We inquired of management, and scanned the Revenue Ledger and Appropriation Ledger for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. We noted no debt outstanding as of December 31, 2011 or 2010, no new debt issuances, nor any debt payment activity during 2011 or 2010.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the only two employees from 2011 and one payroll check for the only two employees from 2010 from the Payroll Transmittal Report and:
 - a. We compared the hours and pay rate, or salary amount recorded in the Payroll Transmittal Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code(s) to which the check was posted were 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.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine whether remittances were timely charged by the fiscal agent (Noble County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2011. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2012	12/30/11	\$515.71	\$515.71
State income taxes	January 15, 2012	12/30/11	\$120.98	\$120.98
OPERS retirement	January 30, 2012	01/20/12	\$2,825.16	\$2,825.16

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Appropriation Ledger 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 Appropriation 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.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D). We found one instance where the certification date was after the vendor invoice date, and there was also no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code Section 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not test all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.
 - e. The disbursement was allowable under Ohio Rev. Code Section 3734.57(G), and the Districts policies and procedures. We found no exceptions.

Compliance – Budgetary

1. We compared the total estimated receipts from the Amended Official Certificate of Estimated Resources, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Revenue Ledger for the General Fund for the years ended December 31, 2011 and 2010. The amounts agreed.
2. We scanned the appropriation measures adopted for 2011 and 2010 to determine whether, for the General Fund, the Directors appropriated separately for “each office, department, and division, and within each, the amount appropriated for personal services,” as is required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.38(C). We found no exceptions.
3. We compared total appropriations required by Ohio Rev. Code Sections 5705.28(B)(2), 5705.38 and 5705.40, to the amounts recorded in the Appropriation Ledger for 2011 and 2010 for the general fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Ledger.
4. Ohio Rev. Code Section 5705.28(B)(2)(c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the General Fund for the years ended

December 31, 2011 and 2010. We noted no funds for which appropriations exceeded estimated revenue.

5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2011 and 2010 for the General fund, as recorded in the Appropriation Ledger. We noted that expenditures did not exceed appropriations.

Compliance – Contracts & Expenditures

We inquired of management and scanned the Appropriation Ledger for the years ended December 31, 2011 and 2010 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

We did not receive a response from Officials to the exception reported above.

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



Dave Yost
Auditor of State

April 2, 2012



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SOUTHEAST OHIO JOINT SOLID WASTE MANAGEMENT DISTRICT

NOBLE 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
APRIL 19, 2012**