

**INTERCOMMUNITY CABLE REGULATORY
COMMISSION AND THE AUDITOR OF STATE
OF OHIO**

AGREED-UPON PROCEDURES

December 31, 2013



Dave Yost • Auditor of State

Board of Directors
Intercommunity Cable Regulatory Commission
2492 Commodity Circle
Sharonville, OH 45241

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Intercommunity Cable Regulatory Commission, Hamilton County, prepared by Joseph Decosimo and Company, LLC, for the period January 1, 2012 through December 31, 2013. 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 Intercommunity Cable Regulatory 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

June 20, 2014

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**INTERCOMMUNITY CABLE REGULATORY COMMISSION
AND THE AUDITOR OF STATE OF OHIO**

AGREED-UPON PROCEDURES

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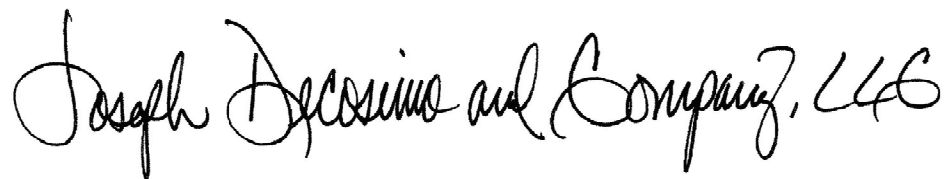
**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Board of Directors
Intercommunity Cable Regulatory Commission and the Auditor of State of Ohio
Hamilton County, Ohio

We have performed the procedures enumerated on the following pages, which were agreed to by the Board of Directors and the management of Intercommunity Cable Regulatory Commission (the Commission) and the Auditor of State of Ohio (the specified parties), solely to assist the specified parties in evaluating receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2013 and 2012, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board of Directors are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the procedures and findings, either for the purpose for which this report has been requested or for any other purpose.

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 the Board of Directors and management of Intercommunity Cable Regulatory Commission and the Auditor of State of Ohio, and others within the Commission, and is not intended to be, and should not be used by anyone other than these specified parties.



Cincinnati, Ohio
May 29, 2014

**INTERCOMMUNITY CABLE REGULATORY COMMISSION
AND THE AUDITOR OF STATE OF OHIO**

AGREED-UPON PROCEDURES

PROCEDURES AND FINDINGS

December 31, 2013

Our procedures and findings are as follows:

This report only describes exceptions exceeding \$10.

Cash

1. We tested the mathematical accuracy of the December 31, 2013, and December 31, 2012, bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2012, beginning fund balances recorded in the Commission's trial balance to the December 31, 2011, balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2013, beginning fund balances recorded in the Commission's trial balance to the December 31, 2012, balances in the Commission's trial balance. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2013 and 2012, fund cash balances reported in the Fund Ledger Reports. The amounts agreed.
4. We confirmed the December 31, 2013 and 2012, bank account balances with the Commission's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2013 and 2012, bank reconciliations without exception.
5. We haphazardly selected five reconciling debits (such as outstanding checks) from the December 31, 2013, bank reconciliation and 5 reconciling debits from the December 31, 2012, bank reconciliation:
 - a. We traced each debit to the subsequent January and February bank statements. We noted one check, written for \$50 in November 2013, that had not cleared as of the date of this report and one check written in August 2012 for \$300 that was voided in 2013.

Management comments:
Uncleared check: The Ohio High School Athletic Association (OHSAA) charges a \$50 fee for the right to televise tournament football games. The check is turned in at the game and, for some reason unknown to us, it often takes several months before these checks are cashed.
Voided Check: In August of 2012, we discontinued the services of Office Pride janitorial services. After learning how dissatisfied we had become with their service, they returned our check for the final month of cleaning.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31, 2013, and December 31, 2012. We noted no exceptions.
6. Pursuant to Ohio Rev. Code Section 167.04 (B), the Council appointed a fiscal officer and prescribed allowable investments. This procedure is not applicable as the Commission does not hold any investments.

**INTERCOMMUNITY CABLE REGULATORY COMMISSION
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Intergovernmental and Other Confirmable Cash Receipts / Member Contributions

1. We confirmed franchise fee payments made by local governments to the Commission during 2013 and 2012. We selected twelve local governments, comprising 81% of total franchise fee receipts in 2012 and fourteen local governments, comprising 80% of total franchise fee receipts in 2013. 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.

Member Contributions

We haphazardly selected five member contribution cash receipts from the year ended December 31, 2013, and five member contribution cash receipts from the year ended December 31, 2012, recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Commission's trial balance. 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.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2013 and one payroll check for five employees from 2012 from the Employee Payroll Report and:
 - a. We compared the salary recorded in the Employee Payroll Report to supporting documentation (timecard and board approved salary). We found no exceptions.
 - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
 - c. We determined whether the fund and account codes to which the check was posted were 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.

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December 31, 2013

2. We scanned the last remittances of tax and retirement withholdings for the years ended December 31, 2013 and 2012, to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding periods of 2013 and 2012. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2014	December 31, 2013	\$ 1,693	\$ 1,693
	January 31, 2013	January 4, 2013	\$ 1,821	\$ 1,821
State income taxes	January 15, 2014	December 31, 2013	\$ 690	\$ 690
	January 15, 2013	December 31, 2012	\$ 822	\$ 822
Local income tax	January 31, 2014	December 31, 2013	\$ 439	\$ 439
	January 31, 2013	December 21, 2012	\$ 552	\$ 552
OPERS retirement	January 30, 2014	December 31, 2013	\$ 7,016	\$ 7,016
	January 30, 2013	December 31, 2012	\$ 8,831	\$ 8,831

3. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Employee Payroll Report:
- a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date, and
 - c. The Commission's payout policy.

The amounts paid were consistent with the information recorded in a. through c. above.

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Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from a payment register detail report for the year ended December 31, 2013, and ten disbursements from the year ended December 31, 2012, 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 payment register detail 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.

2. We selected five disbursements from the year ended December 31, 2013, and five disbursements from the year ended December 31, 2012, that were made to pay off a credit card balance and compared underlying receipts and / or invoices and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The date, payee name and amount recorded on the credit card statement agreed to the amount recorded in the payment register detail report and to the names and amounts on the supporting receipts and / or 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.



Dave Yost • Auditor of State

INTERCOMMUNITY CABLE REGULATORY 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
JULY 8, 2014