



***ROSS, PICKAWAY, HIGHLAND. FAYETTE,  
JOINT SOLID WASTE MANAGEMENT DISTRICT***

**Independent Accountant's Report on  
Applying Agreed-Upon Procedures**

**For the Years Ended  
December 31, 2013 and 2012**

**J.L. UHRIG**  
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS







# Dave Yost • Auditor of State

Board of Directors

Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District  
15 N. Paint Street Suite 300  
Chillicothe, OH 45601

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District, Ross County, prepared by J.L. Uhrig and Associates, Inc., 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 Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

March 20, 2014

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

Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District  
15 N. Paint Street  
Suite 300  
Chillicothe, OH 45601

We have performed the procedures enumerated below, with which the Board of Directors and the management of Ross, Pickaway, Highland, Fayette Joint Solid Waste Management District, (the District) 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, 2013 and 2012, 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. Ross County is custodian for the District's deposits and therefore the County's deposit and investment pool holds the Districts assets. We compared the District's fund balances reported on its December 31, 2013 Financial Report to the balances reported in Ross County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2011 balances in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the Fund Ledger Report to the December 31, 2012 balances in the Fund Ledger Report. We found no exceptions.

### **Tipping Fees and Other Confirmable Cash Receipts**

1. We confirmed the amounts paid from Rumpke and Fayette Co. TF to the District during 2013 and 2012. They confirmed payment of the following amounts to the District:

<b>Company</b>	<b>2013 Payments</b>	<b>2012 Payments</b>
Rumpke	\$332,402.34	\$173,254.56
Fayette Co. TF	\$34,324.72	\$22,245.70

- a. We compared the amount confirmed with the amount the District recorded in its receipt records. We found no 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 April 2013 and October 2012 total tonnage reports from the landfills in step 1.
    - 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.

### **Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the Trial Balance Detail Report for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no debt issuances, nor any debt payment activity during 2013 or 2012.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for both employees from 2013 and one payroll check for both employees from 2012 from the Employee Detail Pay Report and:
  - a. We compared the hours and pay rate, or salary amount recorded in the Employee Detail Pay Report 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 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.

2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2013 to determine whether remittances were timely charged by the fiscal agent Ross County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2013. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2014	January 3, 2014	\$289.56	\$289.56
State income taxes	January 15, 2014	January 3, 2014	\$56.67	\$56.67
Local income tax	January 15, 2014	January 3, 2014	\$36.04	\$36.04
OPERS retirement	January 31, 2014	January 10, 2014	\$920.09	\$920.09

3. We haphazardly selected and recomputed one termination payment using the following information, and agreed the computation to the amount paid as recorded in the Employee Detail Adjustment Report:
- Accumulated leave records
  - The employee's pay rate in effect as of the termination date
  - The District's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Payment Report for the year ended December 31, 2013 and ten from the year ended 2012 and determined whether:
- The disbursements were for a proper public purpose. We found no exceptions.
  - 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 Report and to the names and amounts on the supporting invoices. We found no exceptions.
  - 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.
  - The Fiscal Officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.28(B)(2). We found no exceptions.
  - 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 *Certificate of the Total Amount From All Sources Available For Expenditures and Balances*, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36 (A)(1), to the amounts recorded in the Fund Ledger Report for the General fund for the years ended December 31, 2013 and 2012. The amounts agreed.
2. We scanned the appropriation measures adopted for 2013 and 2012 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 5705.58(B)(2), 5705.38 and 5705.40, to the amounts recorded in the Fund Ledger Report for 2013 and 2012 for the General fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Fund Ledger Report.
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, 2013 and 2012. We noted no fund for which appropriations exceeded estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2013 and 2012 for the General fund, as recorded in the Fund Ledger Report. We noted that expenditures did not exceed appropriations.
6. We scanned the Cash Summary by Fund Report for the years ended December 31, 2013 and 2012 for negative cash fund balance. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having a negative cash fund balance.

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, the Auditor of State, and others within the District and is not intended to be, and should be not be used by anyone other than these specified parties.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.

February 26, 2014





# Dave Yost • Auditor of State

**ROSS, PICKAWAY, HIGHLAND, FAYETTE JOINT SOLID WASTE MANAGEMENT DISTRICT**

**ROSS 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 1, 2014**