



Dave Yost • Auditor of State

**CHAMPAIGN COUNTY TRANSIT COMMISSION
CHAMPAIGN COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Area Agency on Aging
Champaign County Board of Commissioners
Champaign County Transit Commission
308 Miami Street
Suite D
Urbana, Ohio 43078

We have performed the procedures enumerated below, with which the Area Agency on Aging, Champaign County Board of Commissioners, and the Champaign County Transit Commission agreed, solely to assist the specified parties in evaluating the Champaign County Transit Commission's (the Commission) compliance with the requirements of the General Transportation and Medical Transportation Grant for the year ended December 31, 2013. Management is 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.

Our procedures were as follows:

We identified receipts and billing amounts for each service contract. We summarized the General Transportation and Medical Transportation Grant receipts recorded in the Champaign County Transit Commission's ledgers and compared them with the amounts from the monthly billing reports for each service contract. We also compared the amounts billed for each program and determined they were within the contracted amounts. *We found no exceptions as a result of this procedure.*

We selected November 2013 and performed the following steps:

- Reconciled unit documentation to report by agreeing unit (passenger mile) documentation on monthly billing reports to drivers' log sheets. *We found 3 exceptions as a result of this procedure. This resulted in the number of trips reported to the Area Agency on Aging to be overstated. The Commission should use due care when posting individuals' trips. Reconciliations at the end of each week should be performed agreeing the number of trips per drivers' logs to the trips reported. In addition, the Commission should take measures to ensure all odometer readings are reported on the log sheets.*
- Verified units billed for each contract were not allocated to another source by comparing passenger names and service dates on driver's logs, which identified the grants charged, to determine if units were charged to more than one contract. We also agreed the amounts billed to the amounts received from the Area Agency on Aging. *We found no exceptions as a result of these procedures.*

- Verified unit documentation to drivers' log sheet by recalculating total miles claimed on the General and Medical Mile Reports and tracing total miles recorded to the drivers' log odometer readings. *We found 2 exceptions as a result of this procedure, which were related to the exceptions noted above. The exceptions resulted in the Commission overbilling the Area Agency on Aging. Due care should be used when posting units (miles). Reconciliations should be performed at the end of each month to determine the drivers' logs, miles posted and the Agency's monthly report are in agreement. In addition, the Commission should take measures to ensure all odometer readings are reported on log sheets.*
- We reviewed age eligibility for all clients served by comparing age eligibility standards per the service contract to the ages listed on the customer application in the standing file maintained for each customer. *We found no exceptions as a result of this procedure.*
- We documented monitoring and control procedures for documenting unit reports. *We found no exceptions as a result of this procedure.*
- We tested the local match requirement by comparing the amount of required local matching funds for each grant per the contract with the amount disbursed from local sources as recorded in Champaign County's Transaction History Report by Fund. *We found no exceptions as a result of this procedure.*
- We determined there was no program income including client contributions to test and report. *We found no exception as a result of this procedure.*

We provided a lead sheet for the Schedule of State Financial Assistance and Schedule of Federal Financial Assistance based on the information we gathered during the agreed-upon-procedures. *We determined there was no state funding; therefore we had no Schedule of State Financial Assistance for the Grant. We reported the award amount, amount earned, amount receivable (payable), required match, matching funds contributed and program income received in the Schedule of Federal Financial Assistance as supported by the contract, receipts, billing and reports.*

Based on the errors we found, we reported to the Area Agency on Aging and determined no other procedures were necessary to perform.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance on the Schedule of Federal Financial Assistance. 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 Area Agency on Aging, Champaign County Board of Commissioners, and Champaign County Transit Commission and is not intended to be and should not be used by anyone other than these specified parties.



Dave Yost
Auditor of State

Columbus, Ohio

April 4, 2014

**CHAMPAIGN COUNTY TRANSIT COMMISSION
CHAMPAIGN COUNTY**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2013**

| State Grantor; Primary Grantee/Pass-Through Grantor; Program/Fund Title | CFDA Number | Award Period | Award Amount | Award Amount Earned | Amount Receivable/(Payable) | Required Match Non-Federal | Matching Funds Contributed | Program Income Received |
|---|--------------------|---------------------|---------------------|----------------------------|------------------------------------|-----------------------------------|-----------------------------------|--------------------------------|
| U.S. Department of Health and Human Services Primary Grantee; Ohio Department of Aging Pass Through Entity; Area Agency on Aging, PSA 2, Inc. | | | | | | | | |
| Medical Transportation, Champaign County | 93.044 | 1/01/13 - 12/31/13 | \$ 7,420 | \$ 6,772 | \$ - | \$ 1,195 (C) | \$ 1,195 | \$ - |
| General Transportation, Champaign County | 93.044 | 1/01/13 - 12/31/13 | \$ 25,683 | \$ 24,674 | \$ - | \$ 4,355 (C) | \$ 4,355 | \$ - |

(C) = Cash

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CHAMPAIGN COUNTY TRANSIT COMMISSION

CHAMPAIGN 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 8, 2014