



Dave Yost • Auditor of State





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

Champaign Countywide Public Safety Communications Center Council  
Champaign County  
1512 South U.S. Highway 68, Suite 100A  
Urbana, Ohio 43078

We have performed the procedures enumerated below, with which the Board members and the management of the Champaign Countywide Public Safety Communications Center Council (the Center) 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, 2016 and 2015, 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. We tested the mathematical accuracy of the financial statements for the years ended December 31, 2016 and 2015. We found no exceptions.
2. We agreed the January 1, 2015 beginning fund balance recorded in the 2015 financial statements to the December 31, 2014 balance in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2016 beginning fund balance recorded in the 2016 financial statements to the December 31, 2015 balance in the 2015 financial statements. We found no exceptions.
3. Champaign County is the custodian for the Center's deposits and therefore, the County's deposit and investment pool holds the Center's assets. We compared the Center's fund balance reported on the financial statements for the years ended December 31, 2016 and 2015 to the balance reported in Champaign County's accounting records. The amounts agreed.

### Property Taxes and Intergovernmental Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2016 and one from 2015:
  - a. We traced the gross receipts from the *Statement* to the amount recorded in the Champaign County Transaction History Listing Report. The amounts agreed.
  - b. We determined whether the receipt was allocated to the proper fund as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
  - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.

### **Property Taxes and Intergovernmental Receipts (Continued)**

2. We scanned the Champaign County Transaction History Listing Report to determine whether it included two real estate tax receipts for 2016 and 2015. We noted the Champaign County Transaction History Listing Report included the proper number of tax receipts for each year.
3. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2016 and five from 2015.
  - a. We compared the amount from the above report to the amount recorded in the Champaign County Transaction History Listing Report. The amounts agreed.
  - 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.

### **Debt**

1. The prior Agreed-Upon Procedures documentation disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and scanned the Champaign County Transaction History Listing Report for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. We noted no new debt issuances, nor any debt payment activity during 2016 or 2015.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2016 and one payroll check for five employees from 2015 from the Champaign County Distribution Report and:
  - a. We compared the hours and pay rate recorded in the Champaign County Distribution Report to supporting documentation (time sheet and legislatively approved rate). 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 employees' personnel files. We found no exceptions.
  - c. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department(s) and fund(s) to which the check should be charged
  - d. Retirement system participation and payroll withholding
  - e. Federal, State & Local income tax withholding authorization and withholding
  - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2016 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 period of 2016. We noted the following:

**Payroll Cash Disbursements (Continued)**

<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 (and social security, for employees not enrolled in pension system)	January 31, 2017	December 6, 2016 December 19, 2016	\$1,444.34 \$1,415.38	\$1,444.34 \$1,415.38
State income taxes	January 15, 2017	December 6, 2016 December 19, 2016	\$300.36 \$296.65	\$300.36 \$296.65
Village of Catawba income taxes	January 31, 2017	December 19, 2016	\$34.39	\$34.39
Village of St. Paris income taxes	January 31, 2017	December 19, 2016	\$19.20	\$19.20
City of Urbana income taxes	January 31, 2017	December 19, 2016	\$456.63	\$456.63
Mechanicsburg school district income taxes	January 31, 2017	December 23, 2016	\$50.95	\$50.95
Northeastern school district income taxes	January 31, 2017	December 23, 2016	\$38.05	\$38.05
Northwestern school district income taxes	January 31, 2017	December 23, 2016	\$26.37	\$26.37
West Liberty-Salem school district income taxes	January 31, 2017	December 23, 2016	\$10.74	\$10.74
OPERS retirement	January 30, 2017	December 6, 2016 December 19, 2016	\$4,351.78 \$4,252.96	\$4,351.78 \$4,252.96

4. We haphazardly selected and recomputed one termination payment (for unused vacation leave and unused compensatory time) using the following information, and agreed the computation to the amount paid as recorded in the Champaign County Distribution Report:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Center's payout policy.

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

**Non-Payroll Cash Disbursements**

We haphazardly selected ten disbursements from the Champaign County Transaction History Listing Report for the year ended December 31, 2016 and ten from the year ended 2015 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 in the County's Accounts Payable system agreed to the check number, date, payee name, and amount recorded in the Champaign County Transaction History Listing 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.

### **Other Compliance**

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the Center filed their financial information within the allotted timeframe for the years ended December 31, 2016 and 2015. No exceptions were noted.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

**Dave Yost**  
Auditor of State

Columbus, Ohio

April 19, 2017



# Dave Yost • Auditor of State

**CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER COUNCIL**

**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 4, 2017**