



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Warren County Regional Planning Commission
Warren County
406 Justice Drive
Lebanon, Ohio 45036

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of the Regional Planning Commission (the Commission), on the receipts, disbursements and balances recorded in the Commission's cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Commission. The Commission is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2016 and 2015 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Commission. 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. Warren County is custodian for the Commission's deposits, and therefore the County's deposit and investment pool holds the Commission's assets. We compared the Commission's fund balances reported on its December 31, 2016 Annual Financial Report to the balances reported in Warren County's accounting records. The amounts agreed.
2. We agreed the January 1 2015 beginning fund balances recorded in the Annual Financial Statements to the December 31, 2014 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2016 beginning fund balances recorded in the Annual Financial Statement to the December 31, 2015 balances in the Annual Financial Statement. We found no exceptions.

Fees Charged To Subdivisions

1. We haphazardly selected two receipts of the fee charged to a participating subdivision from the year ended December 31, 2016 and two receipts of the fee charged to a participating subdivision from the year ended 2015 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Detailed Revenue Ledger. The amounts agreed.
 - b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.

- c. Inspected the Detailed Revenue Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.
2. We obtained a list of the participating political subdivisions for 2016 and 2015. We inspected the Detailed Revenue Ledger to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2016 and 2015. We observed that there were 26 participating political subdivisions for 2016 and 26 such receipts posted. For 2015 we observed that there were 27 participating political subdivisions and 27 such receipts posted. Payments by members are voluntary and the Commission accounted for the members that did not pay.

Intergovernmental and Other Confirmable Cash Receipts

1. We compared the amounts paid from the Warren County to the Commission during 2016 and 2015. The amounts agreed.
 - a. We inspected the Detailed Revenue Ledger to determine whether that these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Detailed Revenue Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2016 and 10 over-the-counter cash receipts from the year ended 2015 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Detailed Revenue Ledger. The amounts agreed.
- b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Detailed Revenue Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2014.
2. We inquired of management, and observed the Detailed Revenue Ledger and Detailed Expenditure Ledger for evidence of debt issued during 2016 or 2015 or debt payment activity during 2016 or 2015. There were 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 biweekly payroll ledgers and:
 - a. We compared the hours and pay rate, or salary recorded in the biweekly payroll ledgers to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.

- b. We inspected the fund and account code(s) to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. For any new employees selected in step 1 we compared 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 inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2016 to confirm remittances were timely charged by the fiscal agent (Warren County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2016. We observed the following:

| Withholding (plus employer share, where applicable) | Date Due | Date Paid | Amount Due | Amount Paid |
|--|---------------------|----------------------|-----------------------|------------------------|
| Federal income taxes & Medicare (and social security, for employees not enrolled in pension system) | January 31, 2017 | 12/30/16 | \$1,601.63 | \$1,601.63 |
| State income taxes | January 15, 2017 | 12/30/16 | \$261.75 | \$261.75 |
| Local income tax | January 15, 2017 | 1/5/17 | \$133.79 | \$133.79 |
| OPERS retirement | January 30, 2017 | 1/5/17 | \$3,012.55 | \$3,012.55 |

4. 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 Detail Adjustment Report:
- a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Commission'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 Detailed Expenditure Ledger 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 on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Detailed Expenditure 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.

Other Compliance

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. We confirmed the Commission filed their complete financial statements as defined by AOS Bulletin 2015-007 within the allotted timeframe for the years ended December 31, 2016 and 2015. There were no exceptions.

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*. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Commission's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is for the use of the Commission to assist in evaluating its 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 and is not suitable for any other purpose.



Dave Yost
Auditor of State

Columbus, Ohio

August 9, 2017



Dave Yost • Auditor of State

WARREN COUNTY REGIONAL PLANNING COMMISSION

WARREN 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
AUGUST 24, 2017**