



**SHARED RESOURCE CENTER
MONTGOMERY COUNTY**

AGREED-UPON PROCEDURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Shared Resource Center
Montgomery County
200 South Keowee Street
Dayton, Ohio 45402

We have performed the procedures enumerated below on the Shared Resource Center's (the Center) receipts, disbursements and balances recorded in the cash basis accounting records for the fiscal year ended June 30, 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Center. The Center is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the fiscal year ended June 30, 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Center.

The Center Board and the management of the Center have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Center's receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal year ended June 30, 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. We recalculated the June 30, 2023 bank reconciliation. We found no exceptions.
2. We agreed the July 1, 2022 beginning fund balances for each fund recorded in the Cash Summary Report to the June 30, 2022 balances in the prior fiscal year audited statements. We found no exceptions. We also agreed the July 1, 2022 beginning fund balances for each fund recorded in the Cash Summary Report to the June 30, 2022 balances in the Cash Summary Report. We found no exceptions.
3. We agreed the 2023 bank reconciliation as of June 30, 2023 to the total fund cash balances reported in the Cash Summary Report and the financial statements filed by the Center in the Hinkle System. The amounts agreed.
4. We confirmed the June 30, 2023 bank account balance with Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2023 bank reconciliation without exception.

5. We selected 5 reconciling debits (such as outstanding checks) from the June 30, 2023 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, and determined the debits were dated prior to June 30. We found no exceptions.

Charges for Services Receipts

We selected 10 charges for services receipts from the fiscal year ended June 30, 2023 and:

- a. Agreed the receipt amount in the Receipt Ledger Report to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Ledger Report to determine the receipt was posted to the proper fund and was recorded in the proper fiscal year. We found no exceptions.

Debt

1. From the prior audit documentation, we observed the following note was outstanding as of June 30, 2022. This amount agreed to the Center's July 1, 2022 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of June 30, 2022:
Notes Payable to Montgomery County Educational Service Center	\$1,225,000

2. We inquired of management and inspected the Receipts Leger Report and Budget Account Activity Report for evidence of debt issued during fiscal year 2023 or debt payment activity during fiscal year 2023. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of the note activity for fiscal year 2023 and agreed principal and interest payments from the related debt amortization schedule to general fund payments reported in the Budget Account Activity Report. We also compared the date the debt service payments were due to the date the Center made the payments. We found no exceptions.

Payroll Cash Disbursements

1. We selected 1 payroll check for 5 employees from 2023 from the Payroll Journal and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed the payment was posted to the proper fiscal year. We found no exceptions.
2. We selected 3 new employees and Board Members from 2023 and:
 - a. We inspected the employees'/Board Members' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Payroll Journal Report.
 We found no exceptions.

3. We inspected the last remittance of tax and retirement withholdings for the fiscal year ended June 30, 2023 to confirm 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 2023. 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)	July 31, 2023	June 22, 2023	\$6,062	\$6,062
State income taxes, Ohio	July 15, 2023	June 22, 2023	\$1,129	\$1,129
State income taxes, South Carolina	July 15, 2023	June 22, 2023	\$159	\$159
Local income tax, Bethel, Ohio	July 15, 2023	June 22, 2023	\$1	\$1
Local income tax, Brookville, Ohio	July 15, 2023	June 22, 2023	\$42	\$42
Local income tax, Centerville, Ohio	July 15, 2023	June 22, 2023	\$67	\$67
Local income tax, Columbus, Ohio	July 15, 2023	June 22, 2023	\$92	\$92
Local income tax, Dayton, Ohio	July 15, 2023	June 22, 2023	\$70	\$70
Local income tax, Germantown, Ohio	July 15, 2023	June 22, 2023	\$62	\$62
Local income tax, Huber Heights, Ohio	July 15, 2023	June 22, 2023	\$30	\$30
Local income tax, Kettering, Ohio	July 15, 2023	June 22, 2023	\$32	\$32
Local income tax, Oakwood, Ohio	July 15, 2023	June 22, 2023	\$141	\$141
Local income tax, Riverside, Ohio	July 15, 2023	June 22, 2023	\$18	\$18
Local income tax, Vandalia, Ohio	July 15, 2023	June 22, 2023	\$346	\$346
Local income tax, Xenia, Ohio	July 15, 2023	June 22, 2023	\$40	\$40
SERS Retirement	July 31, 2023	June 26, 2023	\$12,266	\$12,266

We found no exceptions.

4. We obtained the Cash Requirement Reports provided to the Center for January 2023 and June 2023 submitted by Paycor, the agency responsible for processing payroll on behalf of the Center. We agreed the total gross payroll and withholdings per month to the Center's Budget Activity Report. We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Disbursement Summary Report for the fiscal year ended June 30, 2023 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 Budget Account Activity 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.

Sunshine Law Compliance

1. We obtained and inspected the Center's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.

2. We inquired with Center management and determined that the Center did not have any completed public records requests during the engagement period.
3. We inquired with Center management and determined that the Center did not have any denied public records requests during the engagement period.
4. We inquired with Center management and determined that the Center did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Center had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inspected the Center's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
8. We observed that the Center's poster describing their Public Records Policy was displayed conspicuously in all branches of the Center as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
9. We inquired with Center management and determined that the Center did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with Center management and determined that the Center did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
11. We inspected the public notices for the public meetings held during the engagement period and determined the Center notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
12. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
13. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

Other Compliance

1. Ohio Rev. Code § 117.38 requires Centers to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. Financial information was filed on January 29, 2024 which was not within the allotted timeframe.

We were engaged by the Center to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Center'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.

We are required to be independent of the Center and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

April 3, 2024

OHIO AUDITOR OF STATE KEITH FABER



SHARED RESOURCE CENTER

MONTGOMERY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 4/18/2024

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This report is a matter of public record and is available online at
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