

LICKING AREA COMPUTER ASSOCIATION

LICKING COUNTY, OHIO

AGREED-UPON PROCEDURES

FOR YEARS ENDED JUNE 30, 2024 AND 2023





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Association Board
Licking Area Computer Association
150 S Quentin Road
Newark, Ohio 43055

We have reviewed the *Independent Accountants' Report on Applying Agreed Upon Procedures* of the Licking Area Computer Association, Licking County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2022 through June 30, 2024. 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 Licking Area Computer Association is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

December 16, 2024

This page intentionally left blank.

LICKING AREA COMPUTER ASSOCIATION
LICKING COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1

This page intentionally left blank.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Licking Area Computer Association
Licking County
150 S Quentin Road
Newark, Ohio 43055

We have performed the procedures enumerated below on the Licking Area Computer Association's (the Association) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Association. The Association is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Association.

The Association Board and the management of the Association have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Association's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2024 and 2023, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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 and Investments

1. We recalculated the June 30, 2024 and June 30, 2023 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2022 beginning fund balance recorded in the Cash Summary Report to the June 30, 2022 balance in the documentation in the prior Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2023 beginning cash balance recorded in the Cash Summary Report to the June 30, 2023 balance in the Cash Summary Report. We found no exceptions.
3. We agreed the 2024 and 2023 bank reconciliation cash ledger balance and adjusted bank balance as of June 30, 2024 and 2023 to the cash balance reported in the Cash Summary Report and the financial statements filed by the Association in the Hinkle System. The amounts agreed.

4. We confirmed the year-end bank balances with Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2024, bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the June 30, 2024 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.
6. We traced interbank account transfers occurring in June of 2024 and 2023 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We compared investments held at June 30, 2024 and June 30, 2023 to determine that:
 - a. Pursuant to Ohio Rev. Code § 167.04 (B), the Association appointed a fiscal officer and prescribed allowable investments the by-laws, or another act of the Association, permit. We found no exceptions.
 - b. They were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14 or 135.144. We found no exceptions.
 - c. They mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Intergovernmental Cash Receipts

1. We selected a total of five intergovernmental cash receipts from the year ended June 30, 2024 from the Revenue Activity Report and:
 - a. We inspected the Revenue Activity Report to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Revenue Activity Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Member Contributions

We selected five member contribution cash receipts from the year ended June 30, 2024 and five member contribution cash receipts from the year ended June 30, 2023 recorded in the Revenue Activity Report and:

- a. Agreed the receipt amount to the amount in supporting documentation. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Revenue Activity Report 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 agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2022.
2. We inquired of management and inspected the Revenue Activity Report and Detail Check Register Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. No new debt issuances, nor any debt payment activity during 2024 or 2023 was found.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2024 and one payroll check for five employees from 2023 from the Earnings Register Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Earnings Register Report to supporting documentation (timecard and salary). We found no exceptions.
 - b. We inspected the fund and account code 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 year. We found no exceptions.

2. We selected the only 2 new employees from 2024 and 3 new employees from 2023 and:
 - a. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - b. We agreed the items in a above to the Employee General Information Report.
 We found no exceptions.

3. We inspected the last remittance of tax and retirement withholdings for the year ended June 30, 2024 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 2024. 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, 2024	June 27, 2024	\$6,250.68	\$6,250.68
State income taxes	July 15, 2024	July 1, 2024	\$1,182.08	\$1,182.08
Local income tax	July 31, 2024	June 28, 2024	\$802.24	\$802.24
SERS	July 5, 2024	June 28, 2024	\$14,465.56	\$14,465.56

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Detail Check Register Report for the year ended June 30, 2024 and 10 from the 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 Detail Check Register 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 Association'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 selected the only public records request from the engagement period and inspected the request to determine the following:
 - a. The Association was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
 - b. The Association did not have any denied public records requests during the engagement period.
 - c. The Association was redacting records and making the redactions visible, and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
3. We inquired whether the Association 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.
4. 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.
5. We inspected the Association's policy manual and determined that the Association's public records policy is not included in their policy manual.
6. We observed that the Association's poster describing their Public Records Policy was displayed conspicuously in all branches of the Association as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Association management and determined that the Association did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual training certificate and determined the Association was in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Association 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.
10. 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.


11. 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 councils of governments 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. The Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Association filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended June 30, 2024 and 2023 in the Hinkle system. We found no exceptions.

We were engaged by the Association 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 Association'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 Association 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.



Charles E. Harris & Associates, Inc.
November 26, 2024

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



LICKING AREA COMPUTER ASSOCIATION

LICKING 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 12/26/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov