

RICHLAND REGIONAL PLANNING COMMISSION
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1st Floor
Columbus, Ohio 43215
Telephone 614-466-4514
800-282-0370
Facsimile 614-728-7398

Board of Commissioners
Richland Regional Planning Commission

We have reviewed the Independent Auditor's Report of the Richland Regional Planning Commission, Richland County, prepared by Gary B. Fink & Associates, Inc. for the audit period June 1, 1999 through June 30, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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 Richland Regional Planning Commission is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

February 28, 2001

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**RICHLAND REGIONAL PLANNING COMMISSION
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Richland Regional Planning Commission
35 North Park Street, Suite 230
Mansfield, Ohio 44902

We have audited the accompanying financial statements of the Richland Regional Planning Commission (the Commission), Mansfield, Ohio, as of and for the year ended June 30, 2000, as listed in the table of contents. These financial statements are the responsibility of the Planning Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Planning Commission did not record audit adjustments presented by the previous auditor and made additional adjustments in accounts receivable, accounts payable, accrued wages and deferred credits. The net results of these adjustments decreased retained earnings at June 30, 1999 from \$145,267 to \$131,590. The accounting records of the Planning Commission did not permit us to extend our auditing procedures sufficiently to satisfy ourselves with the beginning retained earnings balance and the effects these adjustments may have on current year revenues and expenses.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the accounting records been adequate for us to satisfy ourselves about the beginning retained earnings and the effects on current year revenues and expenses recorded in the financial statements, the financial statements referred to above present fairly, in all material respects, the financial position of the Planning Commission, as of June 30, 2000 and the results of its operations and the cash flows for the year then ended in conformity with generally accepted accounting principles.

INDEPENDENT AUDITOR'S REPORT (continued)

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements, and, in our opinion, except for the effects of the changes in beginning balances which affected beginning retained earnings and the effects the adjustments may have on current year revenues and expenses as discussed in the second paragraph of our report, such information is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2001 on our consideration of the Planning Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

February 16, 2001

Richland Regional Planning Commission
Balance Sheet
June 30, 2000

Assets

Cash in Richland County Treasury	\$63,056
Cash on Hand	365
Accounts Receivable:	
Federal	59,451
State	7,431
Local Government	54,009
Furniture and Equipment (net)	<u>28,753</u>
Total Assets	<u><u>\$213,065</u></u>

Liabilities and Equity

Accounts Payable	\$14,508
Accrued Wages and Benefits	7,432
Compensated Absences	<u>44,285</u>
Total Liabilities	66,225
Retained Earnings	<u>146,840</u>
Total Liabilities and Equity	<u><u>\$213,065</u></u>

The accompanying notes are an integral part of the financial statements.

Richland Regional Planning Commission
Statement of Revenues, Expenses and Changes in Retained Earnings
For the Fiscal Year Ended June 30, 2000

Revenues

Federal	\$245,030
State	30,629
Local Government	210,612
Other	<u>3,607</u>
Total Revenues	<u>489,878</u>

Expenses

Salaries and Benefits	373,580
Materials and Supplies	23,568
Contractual Services	40,560
Depreciation	8,967
Occupancy and Other	<u>27,953</u>
Total Expenses	<u>474,628</u>
Net Income	15,250
Retained Earnings Beginning of Year	<u>131,590</u>
Retained Earnings End of Year	<u><u>\$146,840</u></u>

The accompanying notes are an integral part of the financial statements.

Richland Regional Planning Commission
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2000

Cash Flows from Operating Activities:

Net Income	\$15,250
Adjustments to Reconcile Net Income to Cash	
Provided by Operating Activities:	
Depreciation	8,967
Changes in Assets and Liabilities:	
Accounts Receivable	(33,846)
Accounts Payable	1,258
Accrued Wages and Benefits	(46,290)
Compensated Absences	<u>44,285</u>
Total Adjustment	<u>(25,626)</u>
Net Cash Provided by Operating Activities	(10,376)
Cash Flows From Capital and Related Financing Activities:	
Additions to Property and Equipment	<u>(1,729)</u>
(Decrease) in Cash	(12,105)
Cash Beginning of Year	<u>75,526</u>
Cash End of Year	<u><u>\$63,421</u></u>

The accompanying notes are an integral part of the financial statements.

Richland Regional Planning Commission
Statement of Budget vs Actual Revenues and Expenses
For the Fiscal Year Ended June 30, 2000

	2000 Budgeted	2000 Actual	Variance Favorable (Unfavorable)
Revenues			
Federal	\$292,559	\$245,030	(\$47,529)
State	36,570	30,629	(5,941)
Local Governments	161,950	210,612	48,662
Other	3,500	3,607	107
Total Revenues	<u>494,579</u>	<u>489,878</u>	<u>(4,701)</u>
Expenses			
Salaries and Benefits	396,500	373,580	22,920
Materials and Supplies	23,000	23,568	(568)
Contractual Services	37,000	40,560	(3,560)
Depreciation	12,000	8,967	3,033
Occupancy and Other	29,000	27,953	1,047
Total Expenses	<u>497,500</u>	<u>474,628</u>	<u>22,872</u>
Net Income (Loss)	<u><u>(\$2,921)</u></u>	<u><u>\$15,250</u></u>	<u><u>\$18,171</u></u>

The accompanying notes are an integral part of the financial statements.

RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

NOTE 1 - DESCRIPTION OF THE ENTITY

The Richland Regional Planning Commission (the Commission) was organized in 1959 under Section 713.21 of the Ohio Revised Code to promote transportation planning. The Commission provides services for the benefit of the local governments and operates under the control of the Planning Commission, which is the legislative authority, comprised of representatives from political subdivisions and private businesses in Richland County.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "The Reporting Entity", the Commission is not considered part of the Richland County financial reporting entity. There are no agencies or organizations for which the Commission is considered the primary government. Accordingly, the Commission is the sole organization of the reporting entity.

The Commission maintains its own set of accounting records. These financial statements were prepared from the accounts and financial records of the Commission and, accordingly, these financial statements do not present the financial position or results of operations of Richland County.

The accompanying financial statements have been designed to facilitate an understanding of the financial position and results of operations of the Commission. The activity of the Commission is determined by an overall work program which is approved by the Commission's Board and the Ohio Department of Transportation. All revenue and related costs are accounted for on a project basis. The financial information contained in these statements is the responsibility of the Commission.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

In accordance with generally accepted accounting principles for governmental entities such as the Commission, an enterprise fund is used to account for operations since they are financed and operated in a manner similar to a private business enterprise. The intent of the Commission is to recover costs of the services provided to its members, the federal government, the state and all other contracting organizations on an actual cost reimbursement basis. The Commission prepares its financial statements on the accrual basis of accounting, using a flow of economic resources measurement focus. Revenue is recognized in the period earned and expenses are recognized in the period incurred. Assets are recorded at the time there is a right, now or in the future, for their receipt and liabilities are recorded when they are incurred.

B. Furniture and Equipment

Furniture and equipment items are stated at cost and are depreciated on the straight line method over their estimated useful lives that range from three to ten years. Donated furniture and equipment is recorded at fair market value on the date donated. Upon sale or disposition of furniture and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized.

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Cash Deposits

As required by Section 713.21, Ohio Revised Code, the Commission must deposit all receipts in the Richland County Treasury. The County Treasurer maintains a cash and investment pool used for all County and Commission funds. The Commission has no other cash deposits or investments and does not receive interest income on its cash balances held in the County Treasury.

Pursuant to Section 135.181, Ohio Revised Code, the County's deposits are covered by collateral held by third party trustees in collateral pools securing all public funds on deposit with specific depository institutions. In accordance with GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements", all deposits are classified as to risk.

The following risk categories most typically used are:

1. Insured or collateralized with securities held by the entity or by its agent in the entity's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
3. Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the entity's name.

The Commission's deposits with Richland County are classified in Category 3. Richland County's deposits of the Commission's funds are held by third party trustees pursuant to Section 135.181, Ohio Revised Code in collateral pools securing all public monies on deposit with specific depository institutions.

D. Investments

The Ohio Revised Code does not provide the Commission the power to make or hold investments other than the deposits in the Richland County Treasury explained above.

E. Indirect Costs

Indirect costs are computed in accordance with OMB Circular A-87 under a cost allocation plan approved by the Ohio Department of Transportation.

F. Budgetary Accounting

The accounting principles employed by the Commission in its budgetary accounting and reporting are the same as those used to present financial statements in accordance with generally accepted accounting principles. Outlined below are the annual procedures the Commission follows to establish the expense data reported in the financial statements:

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In December or January, the Commission receives a preliminary indication of the funding mark from the Federal Highway Administration (FhWA) and the Federal Transit Administration (FTA), through the Ohio Department of Transportation (ODOT).

In January and February the Commission begins drafting the Overall Work Program (OWP) for the coming fiscal year (July 1 through June 30). The funding resources from FhWA, TRA and ODOT are assigned to appropriate work elements. Remaining anticipated local funds are allocated to local service work elements. The OWP also incorporates activities and funding that support the various services provided by the Commission.

By April, the Commission receives feedback on the draft OWP, and is aware of the appropriation from the two largest local governments (City of Mansfield and Richland County). The final OWP is prepared, including work elements to be completed, the costs associated with each of these elements, the staff resources and time allocation necessary to complete the work program, and the other direct and indirect costs associated with the work program, and the operation of the Planning Commission. Final approval on the OWP is made by the Commission at its May meeting, and generally ODOT/FhWA/FTA approval comes near the start of the fiscal year.

The OWP is the instrument in which the Indirect Cost Allocation Plan is presented allocating indirect costs to all programs on the basis of a percentage of direct time.

In June of each year, the Executive Committee reviews a budget drawn from the OWP. This budget lists anticipated expenses by type as well as by program.

Budget categories for expense are salaries (including vacation, holidays and sick time), payroll additives, expenses, equipment, supplies, contractual and occupancy.

The Executive Committee meets monthly and reviews a financial report which presents monthly expenses by type and program, as well as for the fiscal year to date. It also tracks the actual indirect costs and provides a comparison to the OWP approved rate.

Throughout the year, the Executive Committee has the opportunity to amend the approved budget if it appears that the original estimates were incorrect. Generally, if an amendment is required, the Commission will try to make it near the end of the fiscal year.

G. Cash Equivalents

For the purposes of the statement of cash flows, the Commission considers all cash held by the Richland County Treasury to be cash equivalents since they are available to the Commission upon demand.

**RICHLAND REGIONAL PLANNING COMMISSION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Deferred Revenue

Local government funds are allocated to the Commission on a calendar year basis. The Commission applies one-half of these funds to its fiscal year ending June 30 and sets up the other one-half of the funds as deferred revenue at June 30. The latter amount is then applied to revenue during the first six months of the subsequent fiscal year. For fiscal year 2000, the Commission had no deferred revenue.

I. Compensated Absences

Employees of the Commission earn vacation in accordance with the policies adopted by the Commission detailed in the personnel policies. Upon termination of employment the employee can collect payment for the entire amount of unused vacation. Employees earn sick leave at the rate of .0575 hours for every hour worked. However, pursuant to Section 124.39 of the Ohio Revised Code, upon retirement employees may receive payment for one fourth of their unused sick leave not to exceed thirty days.

NOTE 3 – FURNITURE AND EQUIPMENT

Furniture and equipment consist of the following:

	<u>June 30, 2000</u>
Cost	\$121,217
Less: Accumulated Depreciation	<u>(92,464)</u>
Book Value	<u>\$28,753</u>

NOTE 4 – PENSION PLAN

All employees of the Commission, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. The PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established and may be amended by Chapter 145 of the Ohio Revised Code. The PERS issues a publicly available stand-alone financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614)466-2085 or 1-800-222-7377.

Plan members are required to contribute 8.5% of their annual covered salary and the Commission is required to contribute 13.55%. Contributions are authorized by state statute. The contribution rates are determined actuarially. The Commission's contributions for pension obligations to the PERS for the fiscal years ending June 30, 2000, 1999 and 1998 were \$37,771, \$37,498 and \$31,468 respectively. The full amount has been contributed.

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

NOTE 5 – POSTEMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, “Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers”. A portion of each employer's contribution to the PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care for the fiscal year 2000. The Commission’s actual contributions for fiscal year 2000, which were used to fund postemployment benefits, were \$11,707.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to the PERS.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

Expenditures for OPEB during 1999 (the latest information available) were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible statewide for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

NOTE 6 – RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts, theft or damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters.

As of June 30, 2000 the Commission maintained coverage with the County Risk Sharing Authority (CORSA), as follows:

**RICHLAND REGIONAL PLANNING COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

NOTE 6 – RISK MANAGEMENT (continued)

General Liability:	Limit: \$5,000,000 per Occurrence – No Annual Aggregate
Auto Liability:	Limit: \$1,000,000 Auto Medical Payments \$5,000 Each Person, \$50,000 Each Accident
Public Officials Liability:	\$1,000,000 per Occurrence - \$1,000,000 Annual Aggregate
Crime Coverage:	Employee Dishonesty \$1,000,000 Money and Securities \$1,000,000 Depositor’s Forgery \$1,000,000 Money Orders and Counterfeit Paper \$1,000,000
Boiler and Machinery:	Combined Physical Damage \$100,000,000
Excess Liability:	Richland County \$1,000 - \$10,000,000

NOTE 7 – CONTINGENCIES

- A. Federal and State contracts are subject to review and audit by the grantor agencies or their designees. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under terms of the grant. There are no such claims pending and no known situations which would lead to such a claim. In addition, based upon prior experience and audit results, management believes that such disallowance’s, if any, would be immaterial.

- B. In the normal course of its business activities, the Commission may become subject to claims and litigation relating to contracts, employment or other matters. In the opinion of management, the resolution of any such claims pending would not likely have a material impact on the Commission’s financial position.

Richland Regional Planning Commission
Schedule of Indirect Cost
For the Fiscal Year Ended June 30, 2000

Expenses

Salaries	\$58,544
Employee Benefits	119,622
Staff Expenses	3,985
Equipment	11,583
Supplies	15,770
Contractual	12,869
Occupancy and Other	<u>27,953</u>
Total Indirect Costs	<u><u>\$250,326</u></u>

Computation of Indirect Cost Rate:

Net Indirect Costs	\$250,326
Direct Labor	\$194,488
Percentage	128.71%

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners
Richland Regional Planning Commission
35 North Park Street, Suite 230
Mansfield, Ohio 44902

We have audited the financial statements of the Richland Regional Planning Commission, as of and for the year ended June 30, 2000, and have issued our report thereon dated February 16, 2001, which was qualified because of changes in beginning balances which affected beginning retained earnings and the effects the adjustments may have on current year revenues and expenses. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operations that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Commission's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings as Item 00-1 and 00-2.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by the employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider Item 00-1 to be a material weakness.

This report is intended solely for the information and use of management, the Board of Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



GARY B. FINK & ASSOCIATES, INC.
Certified Public Accountants

February 16, 2001

RICHLAND REGIONAL PLANNING COMMISSION

SCHEDULE OF FINDINGS

FOR THE FISCAL YEAR ENDED JUNE 30, 2000

Finding Number 00-1

Adjusting Entries and Audit Adjustments

When comparing the beginning balances for fiscal year 2000 to the ending balances for fiscal year 1999 we noted discrepancies in accounts receivable, accounts payable, accrued wages, deferred credits and retained earnings. We were unable to obtain the necessary records to support the differences in account balance to satisfy ourselves regarding the correctness of the balances.

When audit adjustments are agreed-upon by the auditor and management, the adjustments need to be made to the books of record. Also, if management at anytime deems it necessary to make correcting journal entries to the books of record, documentation of the entry and support for the cause of the correcting need to be kept for auditing purposes. A worksheet or journal entry form should be prepared for each journal entry that includes a journal entry number, the accounts affected, the dollar amount of the entry, date of entry and authorization to make the entry. Supporting documentation should be attached to the worksheet or journal entry form to support the need for the journal entry.

By not having a listing of correcting journal entries along with supporting documentation and no support to justify not making prior period audit adjustments, the Commission could not support the differences in beginning balances that reduced retained earnings by \$13,677.

We recommend that a worksheet or journal entry form be maintained as described above to identify all correcting journal entries made to the books of record. We also recommend that supporting documentation be maintained to support the need for a correcting journal entry. In addition, we recommend that the books be closed at the end of each fiscal year.

Finding Number 00-2

QuickBooks User Log In Procedure

When examining the internal control procedure, we found that each individual user had unrestricted access to all areas of QuickBooks. This includes sensitive accounting activities, sensitive financial reports, changing or deleting transactions and changing closed transactions.

Every user should be given their own log in name and password. Also, each user should have limited access based upon their duties. The Administrator log in should only be used for any maintenance procedures such as adding new or deleting obsolete users.

We recommend setting up individual users with restricted access as this will eliminate the individuals ability to add, delete or change prior year entries. It will also restrict unauthorized personnel from being able to access sensitive information. Furthermore, we recommend that only one person know the password for the Administrator log in.

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

RICHLAND REGIONAL PLANNING COMMISSION

RICHLAND 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
MARCH 20, 2001**