



**DELAWARE COUNTY REGIONAL PLANNING COMMISSION
DELAWARE COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2013-2012



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DELAWARE COUNTY REGIONAL PLANNING COMMISSION
DELAWARE COUNTY

TABLE OF CONTENTS

TITLE	PAGE
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Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Delaware County Regional Planning Commission
Delaware County
109 North Sandusky Street
Delaware, Ohio 43015

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Delaware County Regional Planning Commission, Delaware County, Ohio (the Commission) 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, 2013 and 2012, 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. Delaware 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, 2013 financial statement to the balances reported in Delaware County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Cash Summary Report to the December 31, 2011 balances documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the Cash Summary Report to the December 31, 2012 balances in the Cash Summary Report. 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, 2013 and two receipts of the fee charged to a participating subdivision from the year ended 2012 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Revenue Detail Report. The amounts agreed.
 - b. Amount charged complied with rates in force during the period. We found no exceptions.
 - c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Fees Charged To Subdivisions (Continued)

2. We obtained a list of the participating political subdivisions for 2013 and 2012. We scanned the Revenue Detail Report to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2013 and 2012. We noted there were 24 participating political subdivisions in 2013 and 23 such receipts were posted. We noted there were 25 participating political subdivisions in 2012 and 23 such receipts were posted. Payment by members is voluntary and the Commission accounted for the one member in 2013 and two members in 2012 that did not pay.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2013 and 10 over-the-counter cash receipts from the year ended 2012 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Revenue Detail Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper funds, 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 December 31, 2011.
2. We inquired of management, and scanned the Revenue Detail Report and Expenditure Detail Report for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no new debt issuances, nor any debt payment activity during 2013 or 2012.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2013 and one payroll check for all employees from 2012 from the Payroll Register Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Register Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the Commission's website. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2013 to determine whether remittances were timely charged by the fiscal agent (Delaware County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2013. We noted the following:

Payroll Cash Disbursements (Continued)

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2014	December 27, 2013	\$804	\$804
State income taxes	January 15, 2014	December 27, 2013	\$198	\$198
Local Income Tax	January 31, 2014	December 26, 2013	\$16	\$16
Local Income Tax	January 31, 2014	December 26, 2013	\$275	\$275
OPERS retirement	January 30, 2014	December 27, 2013	\$3,558	\$3,558

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Expenditure Detail Report for the year ended December 31, 2013 and ten from the year ended 2012 and determine 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 Expenditure Detail 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.

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



Robert R. Hinkle, CPA, CGFM
Chief Deputy Auditor

Columbus, Ohio

April 4, 2014

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DELAWARE COUNTY REGIONAL PLANNING COMMISSION

DELAWARE 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
APRIL 22, 2014**