



**KNOX COUNTY REGIONAL PLANNING COMMISSION  
KNOX COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEARS ENDED DECEMBER 31, 2013-2012**



**Dave Yost • Auditor of State**



**KNOX COUNTY REGIONAL PLANNING COMMISSION  
KNOX COUNTY**

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Knox County Regional Planning Commission  
Knox County  
117 E. High Street Suite 221  
Mt. Vernon, OH 43050

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Knox County Regional Planning Commission (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. Knox 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 annual financial report to the balances reported in Knox County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the annual financial report to the December 31, 2011 balances in the 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 annual financial report to the December 31, 2012 balances in the Year-to-date Fund 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 Receipt Ledger. 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 Receipt Ledger to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2013 and 2012. We noted that there were 26 participating political subdivisions for 2013 and 26 such receipts posted. For 2012 we noted that there were 26 participating political subdivisions and 26 such receipts posted.

**Intergovernmental Cash Receipts**

1. We selected one receipt from the Knox County Expenditure Ledger from 2013 and one from 2012.
  - a. We compared the amount from the above report to the amount recorded in the Receipt Ledger. The amounts agreed.
  - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for two employees from 2013 and one payroll check for two employees from 2012 from the Payroll Ledger and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Ledger to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
  - b. We determined whether the fund and account code to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files. 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 (Knox 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:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2014	December 23, 2013	\$1,349.92	\$1,349.92
State income taxes	January 15, 2014	December 23, 2013	\$231.69	\$231.69
Local income tax	January 30, 2014	January 15, 2014	\$189.71	\$189.71
OPERS retirement	January 30, 2014	December 26, 2013	\$614.58	\$614.58

**Payroll Cash Disbursements (Continued)**

3. 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 Payroll Ledger:
  - 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, 2013 and ten from the year ended 2012 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.

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.



**Dave Yost**  
Auditor of State

Columbus, Ohio

May 13, 2014

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## KNOX COUNTY REGIONAL PLANNING COMMISSION

### KNOX 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  
MAY 29, 2014