



Dave Yost • Auditor of State





# Dave Yost • Auditor of State

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

Jefferson Regional Planning Commission  
Jefferson County  
500 Market Street, Suite 614  
Steubenville, Ohio 43952

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Jefferson 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. Jefferson 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 Fund Summary Report to the balances reported in Jefferson County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Fund Summary to the December 31, 2011 balances 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 Fund Status Report to the December 31, 2012 balances in the Fund Status 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:

### **Fees Charged To Subdivisions – (Continued)**

- a. Receipt amount agreed to the amount recorded in the Detail Revenue 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(s), and was recorded in the proper year. We found no exceptions.
2. We obtained a list of the participating political subdivisions for 2013 and 2012. We scanned the Detail Revenue Report to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2013 and 2012. We noted that there were 33 participating political subdivisions for 2013 and 33 such receipts posted. For 2012 we noted that there were 33 participating political subdivisions and 33 such receipts posted.

### **Intergovernmental and Other Confirmable Cash Receipts**

1. We confirmed the amounts paid from the State Attorney General's Office in 2013 for the Moving Ohio Forward grant.
  - a. We compared the amount from the confirmation to the amount recorded in the Detailed 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.
2. We confirmed the amounts paid from Jefferson County to the Commission during 2013 and 2012 with the County. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. 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 all employees from 2013 and one payroll check for all employees from 2012 from the Register History Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Register History 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 employees' personnel files or contract. We also determined whether the payment was posted to the proper year. We found no exceptions.

**Payroll Cash Disbursements – (Continued)**

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 (Jefferson 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	January 6,2014	\$ 535.01	\$ 535.01
State income taxes	January 15, 2014	January 6,2014	84.45	84.45
Local income tax	January 30, 2014	January 6,2014	80.66	80.66
OPERS retirement	January 30, 2014	January 6,2014	1,006.08	1,006.08

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Detail Appropriation Report for the year ended December 31, 2013 and ten from the year ended 2012 and determined whether:
- The disbursements were for a proper public purpose. We found no exceptions.
  - 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 Appropriation Report and to the names and amounts on the supporting invoices. We found no exceptions.
  - 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

July 18, 2014

**This page intentionally left blank.**



# Dave Yost • Auditor of State

**JEFFERSON COUNTY REGIONAL PLANNING COMMISSION**

**JEFFERSON 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  
AUGUST 5, 2014**