



**FAIRFIELD-HOCKING-ATHENS COUNTIES COUNCIL OF
GOVERNMENTS ON MAJOR CRIMES INVESTIGATIONS UNIT**

FAIRFIELD COUNTY

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2015-2014



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Fairfield-Hocking-Athens Counties Council of Governments on
Major Crimes Investigations Unit
Fairfield County
734 South Ewing Street
Lancaster, Ohio 43130

We have performed the procedures enumerated below, with which the Control Board and management of the Fairfield-Hocking-Athens Counties Council of Governments on Major Crimes Investigations Unit (the MCU) 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, 2015 and 2014, 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. Fairfield 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, 2015 Financial Report to the balances reported in Fairfield County's accounting records. The amounts agreed.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Account Summary Trial Balance Report to the December 31, 2013 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Account Summary Trial Balance Report to the December 31, 2014 balances in the Account Summary Trial Balance Report. We found no exceptions.
3. We tested the mathematical accuracy of the December 31, 2015 and December 31, 2014 bank reconciliations. We found no exceptions.
4. We agreed the January 1, 2014 beginning fund balances recorded in the financial statements to the December 31, 2013 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the financial statements to the December 31, 2014 balances in the financial statements. We found no exceptions.

Cash (Continued)

5. We agreed the totals per the bank reconciliations to the total of the December 31, 2015 and 2014 fund cash balances reported in the financial statements. The amounts agreed.
6. We confirmed the December 31, 2015 bank account balances with MCU's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2015 bank reconciliation without exception.

Intergovernmental and Other Confirmable Cash Receipts

We selected five receipts from the State Distribution Transaction Lists (DTL) from 2015 and five from 2014.

- a. We compared the amount from the above report to the amount recorded in the Account Detail History Revenue Report. The amounts agreed.
- b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found one receipt of \$14,000 for the Edward Byrne Memorial Justice Assistance Grant that was electronically deposited into the Fiscal Agent's account on December 8, 2014; however, the transaction was not recorded until January 29, 2015. We found no other exceptions.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2015 and 10 over-the-counter cash receipts from the year ended 2014 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Account Detail History Revenue Report. The amounts agreed.
- b. Amount complied with court case documentation. We found no exceptions.
- c. Receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2013.
2. We inquired of management, and scanned the Account Detail History Revenue Report and Account Detail History Expenditure Report for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the three employees from 2015 and one payroll check for the three employees from 2014 from the Earnings and Deductions Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Earnings and Deductions Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.

Payroll Cash Disbursements (Continued)

- b. We determined whether the fund and account code(s) to which the check was posted were 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. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files was consistent with the information used to compute gross and net pay related to this check:
- a. Name
 - b. Authorized salary or pay rate
 - c. Department(s) and fund(s) to which the check should be charged
 - d. Retirement system participation and payroll withholding
 - e. Federal, State & Local income tax withholding authorization and withholding
 - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2015 to determine whether 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 2015. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal Income Taxes & Medicare	January 31, 2016	January 19, 2016	\$5,793.27	\$5,793.27
State Income Taxes	February 1, 2016	January 19, 2016	1,010.55	1,010.55
Local Income Tax	January 15, 2016	December 24, 2015	59.50	59.50
School District Tax	January 15, 2016	December 24, 2015	41.67	41.67
OPERS Retirement	January 30, 2016	January 15, 2016	2,272.83	2,272.83

4. We recomputed the termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the MUNIS22 Detail Payroll by Check Report.
- a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The MCU's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Account Detail History Expenditure Report for the year ended December 31, 2015 and ten from the year ended 2014 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.

Non-Payroll Cash Disbursements (Continued)

- 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 Account Detailed History Expenditure 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.

Other Compliance

Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the MCU filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. No exceptions were noted.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the MCU'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 MCU, 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

August 24, 2016



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**FAIRFIELD-HOCKING-ATHENS COUNCIL OF GOVERNMENT ON MAJOR CRIMES
INVESTIGATIONS UNIT**

FAIRFIELD 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
SEPTEMBER 13, 2016**