



Dave Yost • Auditor of State

**CHAMPAIGN COUNTY TRANSIT COMMISSION
CHAMPAIGN COUNTY
DECEMBER 31, 2017**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Champaign County Transit Commission
Champaign County
1512 U.S. Highway 68, Suite K 100
Urbana, Ohio 43078

We have performed the procedures enumerated below, which were agreed to by the Area Agency on Aging, Champaign County Board of Commissioners, and the Champaign County Transit Commission (the Commission), solely to assist the specified parties in evaluating the Champaign County Transit Commission's compliance with the requirements of the General Transportation and Medical Transportation Grant for the year ended December 31, 2017. The Commission is responsible for complying with the compliance requirements for the year ended December 31, 2017. 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.

1. We identified receipts and billing amounts for each service contract. We summarized the General Transportation and Medical Transportation Grant receipts recorded in the Champaign County Transit Commission's ledgers and compared them with the amounts from the monthly billing reports for each service contract. We also compared the amounts billed for each program and determined they were within the contracted amounts. We found no exceptions as a result of these procedures.
2. We selected July 2017 and performed the following steps:
 - a. We reconciled unit documentation to report by agreeing unit (passenger mile) documentation on monthly billing reports to drivers' log sheets. We found no exceptions.
 - b. We agreed units billed for each contract were not allocated to another source by comparing passenger names and service dates on driver's logs, which identified the grants charged, to determine if units were charged to more than one contract. We also agreed the amounts billed to the amounts received from the Area Agency on Aging. We found no exceptions.
 - c. We agreed unit documentation to drivers' log sheet by recalculating total miles claimed on the General and Medical Mile Reports and tracing total miles recorded to the drivers' log odometer readings. We found no exceptions.
 - d. We agreed age eligibility for all clients served by comparing age eligibility standards per the service contract to the ages listed on the customer application in the standing file maintained for each customer. We found no exceptions.
 - e. We documented monitoring and control procedures for documenting unit reports. We found no exceptions.
 - f. We agreed the local match requirement by comparing the amount of required local matching funds for each grant per the contract with the amount disbursed from local sources as recorded in Champaign County's Transaction History Report by Fund. We found no exceptions.

- g. We inspected Commission ledgers and determined there was no program income including client contributions to test and report. We found no exceptions.
3. We provided a lead sheet for the Schedule of State Financial Assistance and Schedule of Federal Financial Assistance based on the information we gathered during the agreed-upon-procedures. We determined there was no state funding; therefore, we had no Schedule of State Financial Assistance for the Grant. We reported the award amount, amount earned, amount receivable/ (payable), required match, matching funds contributed and program income received in the Schedule of Federal Financial Assistance as supported by the contract, receipts, billing and reports.

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*.

We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on the Commission's Schedule of Expenditures and Federal Awards. Accordingly, we do not express an opinion or conclusion. 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 to provide assistance in the evaluation of the Commission's compliance with the requirements of the General Transportation and Medical Transportation Grant for the year ended December 31, 2017 to the Area Agency on Aging, PSA 2, Inc., Champaign County Board of Commissioners, and Champaign County Transit 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 7, 2018

**CHAMPAIGN COUNTY TRANSIT COMMISSION
CHAMPAIGN COUNTY**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantee; Primary Grantee; Pass-Through Agency; Program/Fund Title	CFDA Number	Award Period	Award Amount	Award Amount Earned	Amount Receivable/ (Payable)	Required Match Non-Federal	Matching Funds Contributed	Program Income Received
U.S. Department of Health and Human Services								
Ohio Department of Aging Area Agency on Aging, PSA 2, Inc.								
Aging Cluster: Special Programs for the Aging - Title III, Part B- Grants Supportive Services and Senior Centers								
Medical Transportation, Champaign County	93.044	1/01/17-12/31/17	\$ 17,000	\$ 16,982	\$ -	\$ 2,997 (C)	\$ 2,997	\$ -
General Transportation, Champaign County	93.044	1/01/17-12/31/17	14,229	14,135	-	2,495 (C)	2,495	-
Total Aging Cluster and Special Programs for the Aging-Title III, Part-B Grants Supportive Services and Senior Centers			<u>\$ 31,229</u>	<u>\$ 31,117</u>	<u>\$ -</u>	<u>\$ 5,492</u>	<u>\$ 5,492</u>	<u>\$ -</u>

(C) = Cash

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CHAMPAIGN COUNTY TRANSIT COMMISSION

CHAMPAIGN 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 31, 2018**