



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maumee Valley Planning Organization
Defiance County
1300 East Second Street, Suite 200
Defiance, Ohio 43512-2485

We have performed the procedures enumerated below, which were agreed to by the Board of Commissioners and the management of Maumee Valley Planning Organization, Defiance County, Ohio (the Organization), on the receipts, disbursements and balances recorded in the Organization's cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Organization. The Organization is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Organization. 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. Fulton County is custodian for the Organization's deposits, and therefore the County's deposit and investment pool holds the Organization's assets. We compared the Organization's fund balances reported on its December 31, 2019 Account Transaction Ledger to the balances reported in Fulton County's accounting records. The amounts agreed.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Account Transaction Ledger to the December 31, 2017 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Account Transaction Ledger to the December 31, 2018 balances in the Account Transaction Ledger. We found no exceptions.

Annual Fees Charged To Subdivisions

1. We selected two receipts of the fee charged to a participating subdivision from the year ended December 31, 2019 and two receipts of the fee charged to a participating subdivision from the year ended December 31, 2018 recorded in the duplicate cash receipts book and determined whether the:
 - a. Agreed the receipt amount to the amount recorded in the Account Transaction Ledger. The amounts agreed.
 - b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.

- c. Inspected the Account Transaction Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.
2. We obtained a list of the participating political subdivisions for 2019 and 2018. We inspected the Account Transaction Ledger to determine whether it included the proper number of receipts for Annual Fees Charged to Subdivisions for 2019 and 2018. We observed that there were five participating political subdivisions for 2019 and five such receipts posted. For 2018 we observed that there were five participating political subdivisions and five such receipts posted.

Contract Service Fees

1. We selected ten Contract Service Fee collection cash receipts from the year ended December 31, 2019 and ten Contract Service Fee collection cash receipts from the year ended December 31, 2018 recorded in the Account Transaction Ledger and determined whether the:
 - a. Receipt amount per the Receipt Pay-In agreed to the amount recorded to the credit of the customer's account in the Account Transaction Ledger. The amounts agreed.
 - b. Amount charged for the related billing period:
 - i. Complied with rates in force during the audit period. We found no exceptions.
 - c. Receipt was posted to the proper fund, and was recorded in the year received. We found no exceptions.
2. We observed the Accounts Receivable Invoice Tracker.
 - a. This report listed \$0 of accounts receivable as of December 31, 2018.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the total amount paid from the Ohio Department of Transportation (ODOT) to the Organization during 2019 and 2018 with ODOT. We found no exceptions.
 - a. We inspected the Account Transaction Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Account Transaction Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from the Ohio Public Works Commission (OPWC) to the Organization during 2019 and 2018 with OPWC. We found no exceptions.
 - a. We inspected the Account Transaction Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We inspected the Account Transaction Ledger to determine whether the receipts were 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, 2017.
2. We inquired of management, and inspected the Account Transaction Ledger for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. We noted no new debt issuances, nor any debt payment activity during 2019 or 2018.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Register for Pay Period Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Register for Pay Period Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files. We also confirmed the payment was posted to the proper year. We found no exceptions.
 - c. For any new employees selected, we compared the employees' personnel files for the following information and compared it with the information used to compute gross and net pay related to this check:
 - i. Name
 - ii. Authorized salary or pay rate and department and fund to which the check should be charged
 - iii. Retirement system, Federal, State and Local income tax withholding authorization and withholding.

We found no exceptions related to procedures i. – iii. above.

2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 to confirm remittances were timely charged by the fiscal agent Fulton County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2019. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2020	December 23, 2019	\$2,293	\$2,293
State income taxes	January 15, 2020	December 23, 2019	415	415
City tax	January 31, 2020	December 26, 2019	354	354
School tax	January 30, 2020	December 23, 2019	46	46
OPERS retirement	January 30, 2020	December 23, 2019	4,940	4,940

Non-Payroll Cash Disbursements

- We selected ten disbursements from the Account Transaction Ledger for the year ended December 31, 2019 and ten from the year ended December 31, 2018 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 Account Transaction 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.

Sunshine Law Compliance

1. We obtained and inspected the Organization's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code § 149.43(E)(2) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected all public records requests from the engagement period and inspected each request to determine the Organization was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.
3. We inquired with Organization management and determined that the Organization did not have any denied public records requests during the engagement period.
4. We inquired with Organization management and determined that the Organization did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Organization had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inspected the Organization's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
8. We observed that the Organization's poster describing their Public Records Policy was displayed conspicuously in all branches of the Organization as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
9. We inquired with Organization management and determined that the Organization did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with Organization management and determined that the Organization did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).

Other Compliance

1. Ohio Rev. Code Section 117.38 requires these organizations to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Organization filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the year ended December 31, 2018 in the Hinkle system. Financial information for 2019 was filed on March 3, 2020, which was not within the allotted timeframe.

2. For all credit card accounts we obtained:
 - copies of existing internal control policies,
 - a list of authorized users, and
 - a list of all credit card account transactions.
- a. We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - i. Each transaction was supported with original invoices and for a proper public purpose.
We found no exceptions.
- b. We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - i. No unpaid beginning balance was carried forward to the current billing cycle,
 - ii. Ending statement balance was paid in full, and
 - iii. Statement contained no interest or late fees.We found no exceptions.

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, respectively on the Organization's receipts, disbursements, balances and compliance with certain laws and regulations. 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 to provide assistance in the evaluation of the Organization's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

July 21, 2020

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OHIO AUDITOR OF STATE KEITH FABER



MAUMEE VALLEY PLANNING ORGANIZATION

DEFIANCE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/6/2020

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This report is a matter of public record and is available online at
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