



**PORTAGE COUNTY REGIONAL PLANNING COMMISSION  
PORTAGE COUNTY  
AGREED-UPON PROCEDURES  
FOR THE YEARS ENDED DECEMBER 31, 2021-2020**

313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
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Wheeling, WV 26003  
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OHIO AUDITOR OF STATE  
KEITH FABER



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(800) 282-0370

Board of Commissioners  
Portage County Regional Planning Commission  
449 S. Meridian Street – 6th Floor  
Ravenna, Ohio 44266

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Portage County Regional Planning Commission, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Portage County Regional Planning Commission is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

August 24, 2022

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PORTAGE COUNTY REGIONAL PLANNING COMMISSION  
PORTAGE COUNTY

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

Portage County Regional Planning Commission  
Portage County  
449 S. Meridian Street – 6<sup>th</sup> Floor  
Ravenna, Ohio 44266

We have performed the procedures enumerated below on the Portage Regional Planning Commission's (the Commission) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Commission. The Commission is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Commission.

The Board of Commissioners and the management of the Commission have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Commission's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash

1. Portage County is the custodian for the Commission's deposits and therefore the County's deposit and investment pool holds the Commission's assets. We confirmed the Commission's fund balances reported on its December 31, 2021 Combined Statement of Receipts Disbursements and Changes in Fund Balances to the balances reported in Portage County's accounting records. The amounts agreed.

Tax - Accounting – Audit – Review – Compilation – Agreed Upon Procedure – Consultation – Bookkeeping – Payroll – Litigation Support – Financial Investigations  
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2. We agreed the January 1, 2020 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances to the December 31, 2019 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, 2021 beginning fund balances recorded in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances to the December 31, 2020 balances in the Combined Statement of Receipts, Disbursements, and Changes in Fund Balances. We found a (\$179) variance in the LGIP Special Revenue Fund due to the fund being closed out at the end of 2020 and the County absorbing the deficit balance. We found no other exceptions.

**Fees Charged to Subdivisions**

1. We selected ten receipts of the fee charged to participating subdivisions from the year ended December 31, 2021 and ten receipts of the fee charged to participating subdivisions from the year ended 2020 recorded in the duplicate cash receipts book and determined whether the:
  - a. Agreed the receipt amount to the amount recorded in the General Ledger. The amounts agreed.
  - b. Confirm the amounts charged complied with rates in force during the period. We found no exceptions.
  - c. Inspected the General Ledger to determine the receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

**Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the State Distribution Transaction Lists (DTL) and the Portage County Vendor Invoice List from 2021 and a total of five from 2020.
  - a. We compared the amount from the above reports to the amount recorded in the General Ledger. The amounts agreed.
  - b. We inspected the General Ledger to determine that these receipts were allocated to the proper funds. We found no exceptions.
  - c. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.
2. We confirmed the total amount paid from Portage County for Contractual Services to the Commission during 2021 and 2020 with the County. We found no exceptions.
  - a. We inspected the General Ledger to determine whether these receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the General Ledger to determine whether the receipts were recorded in the proper year. We found no exceptions.

**Debt**

1. From the prior agreed-upon procedures documentation, we observed the following loans were outstanding as of December 31, 2019. These amounts agreed to the Commission's January 1, 2020 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2019:
General Obligation Notes – Loan 1	\$98,412
General Obligation Notes – Loan 2	\$60,156

2. We inquired of management, and inspected the General Ledgers for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.



**Debt (Continued)**

3. We obtained a summary of loan debt activity for 2021 and 2020. No payments were made to Portage County in 2021 or 2020 as the County suspended the loan payment reimbursements until the building has been sold.

**Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Detail Check Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Detail Check Report to supporting documentation (timecard or legislatively-approved rate or salary).
    - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check.  
We found no exceptions.
  - b. We inspected the fund and account code 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 found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm remittances were timely charged by the fiscal agent Portage County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2021. We observed 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, 2022	December 27, 2021	\$1,916.58	\$1,916.58
State income taxes	January 15, 2022	January 14, 2022	\$434.32	\$434.32
Local income tax – City of Ravenna	January 15, 2022	December 27, 2021	\$507.44	\$507.44
OPERS retirement	January 30, 2022	January 14, 2022	\$5,134.07	\$5,134.07

We found no exceptions.

**Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the General Ledger for the year ended December 31, 2021 and 10 from the year ended 2020 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 General 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 Commission's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) 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 following:
  - a. The Commission 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.
  - b. The Commission did not have any denied public records requests during the engagement period.
  - c. The Commission did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Commission 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.
4. 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.
5. We inspected the Commission'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.
6. We observed that the Commission's poster describing their Public Records Policy was displayed conspicuously in all branches of the Commission as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Commission management and determined that the Commission did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with Commission management and determined that the Commission 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).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Commission notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.

**Sunshine Law Compliance (Continued)**

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.
- We found no exceptions.

**Other Compliance**

1. Ohio Rev. Code Section 117.38 requires these commissions 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 Commission 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, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the Commission to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on the Commission'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.

We are required to be independent of the Commission and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

July 15, 2022

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# OHIO AUDITOR OF STATE KEITH FABER



**PORTAGE COUNTY REGIONAL PLANNING COMMISSION**

**PORTAGE 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 9/6/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)