

LICKING AREA COMPUTER ASSOCIATION

LICKING COUNTY, OHIO

AGREED-UPON PROCEDURES

For the Years Ended June 30, 2022 and 2021



OHIO AUDITOR OF STATE
KEITH FABER



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Association Board
Licking Area Computer Association
150 S Quentin Road
Newark, Ohio 43055

We have reviewed the *Independent Accountant's Report on Applying Agreed-Upon Procedures* of the Licking Area Computer Association, Licking County, prepared by Charles E. Harris & Associates, Inc., for the period July 1, 2020 through June 30, 2022. 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 Licking Area Computer Association is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

December 28, 2022

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LICKING AREA COMPUTER ASSOCIATION
LICKING COUNTY, OHIO
Agreed-Upon Procedures
For the Years Ended June 30, 2022 and 2021

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Licking Area Computer Association
Licking County
150 S Quentin Road
Newark, Ohio 43055

We have performed the procedures enumerated below on the Licking Area Computer Association's (the Association) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2022 and 2021 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Association. The Association is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended June 30, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Association.

The Association Board and the management of the Association have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Association's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2022 and 2021, 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 and Investments

1. We recalculated the June 30, 2022 and June 30, 2021 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2020 beginning fund balance recorded in the Cash Summary Report to the June 30, 2020 balance in the prior year audited statements. We found no exceptions. We also agreed the July 1, 2021 beginning cash balance recorded in the Cash Summary Report to the June 30, 2021 balance in the Cash Summary Report. We found no exceptions.
3. We agreed the 2022 and 2021 bank reconciliation cash ledger balance and adjusted bank balance as of June 30, 2022 and 2021 to the cash balance reported in the Cash Summary Report and the financial statements filed by the Association in the Hinkle System. The amounts agreed.

4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the June 30, 2022 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the June 30, 2022 bank reconciliation:
 - a. We traced each debit to the subsequent July bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, and determined the debits were dated prior to June 30. We found no exceptions.
6. We traced interbank account transfers occurring in June of 2022 and 2021 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
7. We compared investments held at June 30, 2022 and June 30, 2021 to determine that:
 - a. Pursuant to Ohio Rev. Code § 167.04 (B), the Association appointed a fiscal officer and prescribed allowable investments the by-laws, or another act of the Association, permit. We found no exceptions.
 - b. They were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14 or 135.144. We found no exceptions.
 - c. They mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

Member Contributions

We selected five member contribution cash receipts from the year ended June 30, 2022 and five member contribution cash receipts from the year ended June 30, 2021 recorded in the Receipt Ledger Report and:

- a. Agreed the receipt amount to the amount in supporting documentation. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Ledger Report to determine the receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

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 Earnings Register Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Earnings Register Report to supporting documentation (timecard and 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 allowable 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 June 30, 2022 to confirm 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 2022. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	July 31, 2022	June 29, 2022	\$5,718.13	\$5,718.13
State income taxes	July 15, 2022	July 1, 2022	\$1,658.16	\$1,658.16
Local income tax	July 31, 2022	June 30, 2022	\$1,831.01	\$1,831.01
SERS	July 5, 2022	June 30, 2022	\$13,585.99	\$13,585.99

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Detail Check Register Report for the year ended June 30, 2022 and 10 from the year ended June 30, 2021 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 Detail Check Register 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.

Sunshine Law Compliance

1. We obtained and inspected the Association'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 the only public records request from the engagement period and inspected the request to determine the following:
 - a. The Association 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 Association did not have any denied public records requests during the engagement period.
 - c. The Association was redacting records and making the redactions visible, and provided an explanation which included the legal authority to the requester as required by Ohio Rev. Code § 149.43(B)(1). We found no exceptions.

3. We inquired whether the Association 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 Association's policy manual and determined that the Association's public records policy is not included in their policy manual.
6. We inquired with Association's management and determined that the Association does not have a public records policy displayed.
7. We inquired with Association management and determined that the Association did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual training certificate and determined the Association was in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Association 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.
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 § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

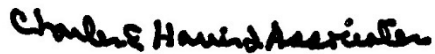
Other Compliance

1. Ohio Rev. Code § 117.38 requires Councils of Governments 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. The 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 Association filed their complete financial statements, as defined by AOS Bulletin 2015-007 and the Auditor of State established policy within the allotted timeframe for the years ended June 30, 2022 and 2021 in the Hinkle system. We found no exceptions.

2. We inspected the Auditor of State's listing of registered Councils of Governments to determine if the Association had completed the registration process with the Auditor of State as required. We found no exceptions.

We were engaged by the Association 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 Association'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 Association 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.



Charles E. Harris & Associates, Inc.
November 28, 2022

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OHIO AUDITOR OF STATE KEITH FABER



LICKING AREA COMPUTER ASSOCIATION

LICKING 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 1/10/2023

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This report is a matter of public record and is available online at
www.ohioauditor.gov