



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Coalition for Equity and Adequacy of School Funding
Muskingum County
205 North 7th Street
Zanesville, Ohio 43701

We have performed the procedures enumerated below on the Ohio Coalition for Equity and Adequacy of School Funding's, Muskingum County, Ohio (the Coalition), 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 Coalition. The Coalition 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 Coalition.

The Coalition Board and the management of the Coalition have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Coalition'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. 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. The Muskingum Valley Educational Service Center (MVESC) is the custodian for the Coalition's deposits, and therefore the MVESC's deposit and investment pool holds the Coalition's assets. We compared the Coalition's fund balance reported on its June 30, 2022 Financial Report to the balances reported in MVESC's accounting records. The amounts agreed.
2. We agreed the July 1, 2020 beginning fund balances for each fund recorded in the Cash Summary Report to the June 30, 2020 balances in the documentation in the prior year Basic Audit working papers. We found no exceptions. We also agreed the July 1, 2021 beginning fund balances for each fund recorded in the Cash Summary Report to the June 30, 2021 balances in the Cash Summary Report. 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 2021 recorded in the duplicate cash receipts book and:

- a. Agreed the receipt amount to the amount recorded in the Revenue Account Activity Report. The amounts agreed.
- b. Agreed the amount charged complied with rates in force during the period. We noted the Coalition has established rates for public and vocational schools being \$0.50 per pupil and educational service centers being \$0.05 per pupil. Starting with the fiscal year 2021 dues, current fiscal year 2020 members have an option of paying \$0.50 per pupil (\$0.05 for education services centers to a maximum of \$1,000) or, by adopting the resolution of voucher joinder, they will pay \$2.00 per pupil. All other public and vocational school rates being \$2.00 per pupil and \$0.15 per pupil to a maximum of \$3,000 for educational service centers. We noted the Coalition did not maintain supporting documentation of individual school ADM pupil counts that are utilized in the calculation of yearly dues. We found no other exceptions.
- c. Inspected the Revenue Account Activity Report to determine the receipt was posted to the proper fund and was recorded in the proper year. We found no exceptions.

Debt

1. The prior Basic Audit documentation disclosed no debt outstanding as of June 30, 2020.
2. We inquired of management and inspected the Revenue Account Activity Report and Budget Account Activity Report for evidence of debt issued during 2022 or 2021 or debt payment activity during 2022 or 2021. No new debt issuances, nor any debt payment activity during 2022 or 2021 was found.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Detailed Check Register for the year ended June 30, 2022 and 10 from the year ended 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 Detailed Check Register 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 Coalition'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 Coalition 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.

Sunshine Law Compliance (Continued)

- b. The Coalition did not have any denied public records requests during the engagement period.
 - c. The Coalition did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Coalition 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 Coalition'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 Coalition's poster describing their Public Records Policy was displayed conspicuously in all branches of the Coalition as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
 7. We did not select any applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. The Coalition is not subject to the Ohio Rev. Code records authority. Therefore this step is not applicable and applications were not inspected or inquired about.
 8. We inquired with Coalition management and determined that the Coalition 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 inquired with Coalition management and determined that the Coalition did not notify 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).
 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 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 Coalition filed their complete financial statements, as defined by AOS Bulletin 2015-007 and 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 Council of Governments to determine if the Coalition had completed the registration process with the Auditor of State as required. We found no exceptions.

Related Party Transactions

1. We inquired with management and identified the following Related Party Transactions:
 - a. \$10,000 to Muskingum Valley Educational Service Center (MVESC) for fiscal services. We found no exceptions.
2. We confirmed the transactions with MVESC. We found no exceptions.
3. We obtained supporting evidence for the Related Party Transactions identified in procedure 1. We found no exceptions.

We were engaged by the Coalition 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 Coalition'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 Coalition 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.



Keith Faber
Auditor of State
Columbus, Ohio

May 9, 2023

OHIO AUDITOR OF STATE KEITH FABER



OHIO COALITION FOR EQUITY AND ADEQUACY OF SCHOOL FUNDING

MUSKINGUM 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 5/23/2023

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