



Mary Taylor, CPA
Auditor of State



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

LUC Regional Planning Commission
Logan County
9676 Foundry Road
P.O. Box 219
East Liberty, Ohio 43319

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of LUC Regional Planning Commission (the Commission) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2009 and 2008, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. 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*. 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. As permitted by the Ohio Revised Code, the Logan County Treasurer is custodian for the Commissions deposits. The County's deposit and investment pool holds the Commissions assets. We therefore confirmed the Commissions bank account balance with the Logan County Treasurer. The amounts agreed.
2. We agreed the January 1, 2008 beginning fund balances recorded in the Summary Fund Report to the December 31, 2007 balances in the prior year audited statements. We found no exceptions.

Fees Charged To Subdivisions

1. We haphazardly selected two receipts of the fee charged to a participating subdivision from the year ended December 31, 2009 and two receipts of the fee charged to a participating subdivision from the year ended 2008 recorded in the cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Detail Revenue Report. The amounts agreed.
 - b. Amount charged complied with rates in force during the period. We found no exceptions.
 - c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688
www.auditor.state.oh.us

Fees Charged To Subdivisions (Continued)

2. We obtained a list of the participating political subdivisions for 2009 and 2008. We scanned the Detail Revenue Report to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2009 and 2008. We noted that there were 73 participating political subdivisions for 2009 and 58 such receipts posted with one receipt being less than amount invoiced. For 2008 we noted that there were 73 participating political subdivisions and 56 such receipts posted with one receipt being less than amount invoiced. The Commission maintains a listing of the subdivisions which have not paid their annual fee, for which they therefore bill for any requested services.

Other Confirmable Cash Receipts

1. We confirmed the amounts paid from Union County, Champaign County, Logan County, the City of Marysville, the City of Bellefontaine, and the City of Urbana to the Commission during 2009 and 2008, or agreed the amounts from supporting documentation. We found no exceptions.
 - a. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Over-The-Counter Cash Receipts

1. We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2008 from the Logan County Auditor's and Treasurer Receipt and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Detail Revenue Journal. The amounts agreed.
 - b. Amount charged complied with rates in force during the period. We found no exceptions
 - c. Receipt was posted to the proper fund(s), and was recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for four employees from 2009 and one payroll check for five employees from 2008 from the Payroll Warrant Register Report and determined whether the following information in the employees' personnel files and/or minute record consistent with the information used to compute gross and net pay related to this check:
 - a. Name
 - b. Authorized salary or pay rate
 - c. Department(s) and fund(s) to which the check should be charged.
 - d. Retirement system participation and payroll withholding.
 - e. Federal, State & Local income tax withholding authorization and withholding.
 - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

Payroll Cash Disbursements (Continued)

2. We tested the checks we selected in step 1, as follows:
 - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code(s) to which the check was posted was reasonable based on the employees' duties as documented in the employees' personnel files and/or minute record. We also determined whether the payment was posted to the proper year. We found no exceptions.

3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2009 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2008. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2010	December 28, 2010	\$ 750.58	\$ 750.58
State income taxes	January 15, 2010	December 28, 2010	182.07	182.07
OPERS retirement (withholding plus employee share)	January 30, 2010	January 13, 2010	\$1,712.44	\$1,712.44

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detail Expense Report for the year ended December 31, 2009 and ten from the year ended 2008 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name, and the amount reported in the Detail Expense 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.

Compliance – Contracts & Expenditures

1. We inquired of management and scanned the Detail Expense Report for the years ended December 31, 2009 and 2008 for procurements requiring competitive bidding. Competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law.

We identified no purchases subject to the aforementioned bidding requirement.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Commission's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. 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 for the information and use of management and those charged with governance and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

June 2, 2010



Mary Taylor, CPA
Auditor of State

LUC REGIONAL PLANNING COMMISSION

LOGAN 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
JULY 6, 2010