



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Auglaize County Regional Planning Commission
Auglaize County
209 S. Blackhoof Street
Wapakoneta, Ohio 45895

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the Auglaize County Regional Planning Commission, Auglaize County (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, 2010 and 2009, 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 Auglaize County Treasurer is custodian for the Commission's deposits. The County's deposit and investment pool holds the Commission's assets. We therefore confirmed the Commission's bank account balance with the Auglaize County Treasurer. The amounts agreed.
2. We agreed the January 1, 2009 beginning fund balance recorded in the County's Cash Balance Fund Report to the December 31, 2008 balance 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, 2008 recorded in the ACRPC Ledger in 2009 and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Detail Revenue Transaction 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(s), and was recorded in the proper year. We found no exceptions.

Fees Charged To Subdivisions (Continued)

2. We obtained a list of the participating political subdivisions with outstanding assessments due to the Regional Planning Commission at December 31, 2008. We scanned the Detail Revenue Transaction report for 2009 to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2008. We noted that there were 5 participating political subdivisions for with 2008 dues to be paid in 2009 and 5 such receipts posted.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for one employee from 2010 and one payroll check for one employee from 2009 from the Detail Expense Transaction Report and determined whether the following information in the employee's personnel file was 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.

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 to which the check was posted was reasonable based on the employees' duties as documented in the employee's personnel files. We also determined whether the payment was posted to the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

1. We haphazardly selected one disbursement from the Detail Expense Transaction Report for the year ended December 31, 2010 and two from the year ended 2009 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 Expense Transaction 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 Transaction report for the years ended December 31, 2010 and 2009 for procurements requiring competitive bidding. Competitive bidding is required for procurements exceeding \$25,000, except where otherwise provided by law [Sections 713.23(D) and 307.86].

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 "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

May 6, 2011

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AUGLAIZE COUNTY REGIONAL PLANNING COMMISSION

AUGLAIZE 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
JUNE 14, 2011**