



**TRANSIT COMMISSION
CHAMPAIGN COUNTY**

AGREED UPON PROCEDURES

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



**JIM PETRO
AUDITOR OF STATE**

STATE OF OHIO



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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REPORT OF INDEPENDENT ACCOUNTANTS

Transit Commission
Champaign County
308D Miami Square
Urbana, Ohio 43078

To the Champaign County Commissioners:

We have performed the procedures enumerated below, which were agreed to by the Area Agency on Aging, solely to assist you with respect to the compliance requirements of the **Nutrition Transportation, Adult Day Care Transportation, and Medical Transportation Grants**. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

Our procedures and associated findings are as follows:

We identified the Nutrition Transportation Grant, Adult Day Care Transportation Grant, and Medical Transportation Grant receipt ledgers and billing amounts from monthly billing reports for each service contract.

We selected July 1999 to perform the following steps:

- Documented monitoring and control procedures for documenting units reported. We found no exceptions as a result of the procedure.
- Agreed unit (passenger mile) documentation on monthly billing reports to drivers' log sheets. We found no exceptions as a result of the procedure.
- Compared passenger names and service dates on driver logs (which also identified the grants charged) to determine if units were charged to more than one contract. We found no exceptions as a result of the procedure.
- We recomputed total miles claimed on the Nutrition Miles Report, and traced total miles recorded on the Nutrition Miles Report to the driver's log odometer readings. We found no exceptions as a result of the procedure.
- Compared age eligibility standards per the service contract to the standing files for each customer. We found no exceptions as a result of the procedure.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on Champaign County Transit Commission's compliance with the **Nutrition Transportation, Adult Day Care Transportation, and Medical Transportation Grants**.

Accordingly, we do not express such 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 specified users listed above, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

June 12, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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CHAMPAIGN COUNTY TRANSIT COMMISSION

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 18, 2000