



**CHAMPAIGN COUNTY TRANSIT COMMISSION  
CHAMPAIGN COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza  
130 West Second Street  
Suite 2040  
Dayton, Ohio 45402  
Telephone 937-285-6677  
800-443-9274  
Facsimile 937-285-6688  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Area Agency on Aging  
Champaign County Commissioners  
Champaign County Transit Commission  
308-D Miami Street  
Urbana, Ohio 43078

We have performed the procedures enumerated below, which were agreed to by the Area Agency on Aging, Champaign County Commissioners, and the Champaign County Transit Commission, solely to assist the specified parties in evaluating the Champaign County Transit Commission's (the Commission) compliance with the requirements of the Nutrition Transportation, Adult Day Care Transportation, and Medical Transportation Grant for the year ended December 31, 2001. Management is responsible for the Commission's compliance with those requirements. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. 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. Our procedures were as follows:

We examined the Nutrition Transportation, Adult Day Care Transportation, and Medical Transportation Grant's receipt ledger and billing amounts from monthly billing reports for each service contract.

- We documented the Champaign County Transit System's operating procedures for determining the number of units reported for reimbursement and managements monitoring controls over the process.

We selected June 2001 to perform the following steps:

- We agreed unit (passenger mile) documentation on monthly billing reports to drivers' log sheets. We found no exceptions as a result of the procedure.
- We compared passenger names and service dates on driver logs (which also identified the grants compliance with the requirements 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.
- We compared age eligibility standards per the service contract to the standing files for each client. We found no exceptions as a result of the procedure.

We tested compliance with the matching requirements and the level of program income received. We found one exception to compliance with the matching requirements. The May 2001 invoice for the required matching funds was not received from the Champaign County Commissioners, and therefore was not paid. Upon notification of this exception, the Commissioners paid the invoice, in the amount of \$484.70, on April 30, 2002.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on compliance on the Schedule of State Financial Assistance and the Schedule of Federal Financial Assistance, which are attached as Schedules A and B, respectively. 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 information and use of the Area Agency on Aging, Champaign County Commissioners, and the Champaign County Transit Commission and is not intended to be and should not be used by anyone other than this specified party.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

May 3, 2002

ATTACHMENT A

CHAMPAIGN TRANSIT SYSTEM  
CHAMPAIGN COUNTY

SCHEDULE OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2001

<u>State Grantor; Primary Grantee/Pass-Through Grantor; Program/Fund Title</u>	<u>Award Period</u>	<u>Award Amount</u>	<u>Award Amount Earned</u>	<u>Amount Receivable</u>	<u>Required Match</u>	<u>Matching Funds Contributed*</u>	<u>Program Income Received</u>
Ohio Department of Aging: Primary Grantee/Pass Through Grantor: Area Agency on Aging, PSA 2, Inc.							
Senior Community Services Block Grant (SCSBG) Services: Medical Transportation, Champaign County	1/1/01-12/31/01	\$3,000	\$3,000	\$0	\$529 (C)	\$529 (C)	\$0
Nutrition Transportation, Champaign County	1/1/01-12/31/01	6,000	6,000	0	1,059 (C)	1,059 (C)	73
Adult Day Care Transportation, Champaign County	1/1/01-12/31/01	3,000	3,000	0	529 (C)	529 (C)	0

Program income includes voluntary client contributions

(C) = Cash

\* No receivables existed for state assistance as of December 31, 2001

**ATTACHMENT B**

**CHAMPAIGN TRANSIT SYSTEM  
CHAMPAIGN COUNTY**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2001**

<u>State Grantor; Primary Grantee/Pass-Through Grantor; Program/Fund Title</u>	<u>CFDA Number</u>	<u>Award Period</u>	<u>Award Amount</u>	<u>Award Amount Earned</u>	<u>Amount Receivable</u>	<u>Required Match Non-Federal</u>	<u>Matching Funds Contributed*</u>	<u>Program Income Received</u>
U.S.Department of Health and Human Services Primary Grantee: Ohio Department of Aging Pass Through Entity: Area Agency of Aging, PSA 2, Inc.								
Title III-B Supportive Services:								
Medical Transportation, Champaign County	93.044	1/1/01 - 12/31/01	\$5,527	\$5,527	\$612	\$975 (C)	\$779 (C)	\$0
Nutrition Transportation, Champaign County	93.044	1/1/01 - 12/31/01	14,424	12,687	2,036	2,239 (C)	1,616 (C)	97
Adult Day Care Transportation, Champaign County	93.044	1/1/01 - 12/31/01	2,558	2,558	301	451 (C)	265 (C)	0

Program income includes voluntary client contributions

(C) = Cash

\*As of December 31, 2001, receivables were due in the amount of \$623, \$186, and \$196 for Nutrition Transportation, Adult Day Care Transportation and Medical Transportation respectively.



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**CHAMPAIGN COUNTY TRANSIT COMMISSION**

**CHAMPAIGN 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  
MAY 30, 2002**