



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Regional Planning Commission
Clinton County
69 North South Street
Wilmington, Ohio 45177

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Clinton County Regional Planning Commission, Clinton County, Ohio (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 Clinton County Treasurer is custodian for the Commissions deposits. The County's deposit and investment pool holds the Commissions assets. We therefore confirmed the Commissions annual financial report balance with the Clinton County Treasurers. The amounts agreed December 31, 2008, however, we were unable to confirm the balance at December 31, 2009, because the Commission did not prepare their annual financial report for 2009.
2. We agreed the January 1, 2008 beginning balance recorded in the County Cash Detail Report to the December 31, 2007 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, 2009 and two receipts of the fee charged to a participating subdivision from the year ended 2008 per the subdivision invoices and determined whether the:
 - a. Invoice amount agreed to the amount recorded in the County Cash Detail 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.

2. We obtained a list of the participating political subdivisions for 2009 and 2008. We scanned the County Cash Detail 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 10 participating political subdivisions for 2008 and each subdivision made the required payments. During 2009, we noted that there were 10 participating political subdivisions; two subdivisions did not make the required payments. No payment was found for the Village of Clarksville for 2009. We recommend that the Commission notify the Village of Clarksville to resolve this issue. Additionally, the Village of Martinsville overpaid in the amount of \$28.52 during 2009, as a result of an overbilling error that occurred in 2007, therefore, no payment was due for 2009.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Ohio Valley Regional Development Commission (OVRDC) to the Commission during 2009 with the County. We confirmed that all amounts were received; however, it came to our attention that the Commission submitted reimbursement for items that OVRDC did not believe were adequately documented. The Commission contracted with OVRDC to provide services for the Economic Recovery Coordinator, in Wilmington. The Commission invoiced OVRDC on September 25, 2009 for reimbursements for services that were provided, but upon review by OVRDC the Commission did not provide enough supporting documentation to reimburse the full amount requested; therefore, the OVRDC did not reimburse the Commission in the amount of \$11,700.
 - 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.

We recommend the Commission resubmit its invoice to OVRDC, and include the required documentation to support the reimbursement due of \$11,700.

Over-The-Counter Cash Receipts

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2009 and 10 over-the-counter cash receipts from the year ended 2008 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the County Cash Detail Report, except for two applications for which cash was received, but did not have a corresponding duplicate receipt. We found no exceptions.
- b. Amount charged complied with rates in force during the period. We found one application that did not state the number of lots; therefore, we could not determine whether the correct amount was charged. We noted one application that stated two lots; however, the Commission only charged the rate for one lot, \$100.
- c. Receipt was posted to the proper fund, and was recorded in the proper year. We found no exceptions.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for the Commission's employee from 2009 and one payroll check for the Commission's employee from 2008 from the County Cash Detail 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 and fund 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 employees' personnel files. 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, 2008 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2009. We noted the following:

Withholding	Date Due	Date Paid	Amount Withheld	Amount Paid
Federal income taxes	January 31, 2010	01/07/10	\$325.43	\$325.43
State income taxes	January 15, 2010	01/07/10	\$85.63	\$85.63
Local income tax	January 15, 2010	1/25/10	\$193.83	\$193.83
OPERS retirement (withholding plus employee share)	January 30, 2010	02/24/10	\$1,993.54	\$1,993.54

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the County Cash Detail 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 amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the County Cash Detail 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 County Cash Detail 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 [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.



Mary Taylor, CPA
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May 21, 2010



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REGIONAL PLANNING COMMISSION

CLINTON 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 29, 2010**