



Dave Yost • Auditor of State





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

Coshocton County Regional Planning Commission  
Coshocton County  
401 ½ Main Street  
Coshocton, Ohio 43812

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Coshocton County 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, 2011 and 2010, 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 Coshocton 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 Coshocton County Treasurer. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Cash Position report to the December 31, 2009 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, 2011 and two receipts of the fee charged to a participating subdivision from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:
  - a. Receipt amount agreed to the amount recorded in the Revenue Audit Trail. 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. It was noted that Annual billings are sent in December of the previous year, so 2010 fees were collected in 2009 and 2010 and 2011 fees were collected in 2010 and 2011.

2. We obtained a list of the participating political subdivisions for 2011 and 2010. We scanned the Revenue Audit Trail to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2011 and 2010. We noted that there were 20 participating political subdivisions for 2011 and 20 such receipts posted. For 2010 we noted that there were 20 participating political subdivisions and 20 such receipts posted.

### **Intergovernmental and Other Confirmable Cash Receipts**

1. We confirmed the amount paid from the Coshocton County Commissioners to the Commission during 2011 and 2010 with the County in the form of an approved transfer-in. 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**

We haphazardly selected 10 over-the-counter cash receipts from the year ended December 31, 2011 and 10 over-the-counter cash receipts from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Revenue Audit Trail. 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 both part-time employees from 2011 and one payroll check for both part-time employees from 2010 from the Payroll Distribution Report for Pay periods ending June 3, 2011 and June 4, 2010 and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Distribution Report to supporting documentation on the 2011 and 2010 County Commissioner Payroll Certification. We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We determined whether the fund and account code to which the check was posted were reasonable based on the employees' duties as documented in the Commissioners Payroll Account Letter to the payroll dept. We also determined whether the payment was posted to the proper year. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine whether remittances were timely charged by Coshocton County, and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2011. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2012	EFT on 12/27/11	Federal \$48,172.92 Medicare Employee \$7,131.80 Medicare Employer \$7,131.80	\$62,436.52
State income taxes	January 15, 2012	EFT on 12/27/11	12,277.33	12,277.33
Coshocton City income tax	January 31, 2012	12/21/11	12,513.23	12,513.23
OPERS retirement	January 30, 2012	12/27/11 & 1/5/12	Employee 163,575.74 Employer 233,513.05	397,088.82

Since the Commission's employees' payroll and related withholdings are paid by Coshocton County, the aforementioned remittances were for all County employees which included the Commission's employees.

#### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Expenditure Audit Trail report for the year ended December 31, 2011 and ten from the year ended 2010 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 Expenditure Audit Trail 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 Expenditure Audit Trail report for the years ended December 31, 2011 and 2010 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, those charged with governance, and others within the Commission, 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

April 23, 2012



# Dave Yost • Auditor of State

**COSHOCTON COUNTY REGIONAL PLANNING COMMISSION**

**COSHOCTON 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 29, 2012**