



Dave Yost • Auditor of State





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

LUC Regional Planning Commission  
Logan County  
9676 Foundry Road  
PO Box 219  
East Liberty, OH 43319

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of the LUC 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 Logan 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 Logan County Treasurer. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Fund Report to the December 31, 2009 balances in the prior year Agreed-Upon Procedures working papers. 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 Detail Revenue 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.

One First National Plaza, 130 W. Second St., Suite 2040, Dayton, Ohio 45402  
Phone: 937-285-6677 or 800-443-9274 Fax: 937-285-6688

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

### **Fees Charged To Subdivisions (Continued)**

2. We obtained a list of the participating political subdivisions for 2011 and 2010. We scanned the Detail Revenue Report to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2011 and 2010. We noted that there were 71 participating political subdivisions for 2011 and 57 such receipts posted with one receipt being less than amount invoiced. For 2010 we noted that there were 72 participating political subdivisions and 58 such receipts posted with one receipt being less than amount invoiced. The Commission maintains a listing of the subdivisions which have not paid their annual fee, for which they therefore bill for any requested services.

### **Other Confirmable Cash Receipts**

1. We confirmed the amounts paid from Logan County to the Commission during 2010 and 2011 with the County. 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.
2. We confirmed the amounts paid from Union County to the Commission during 2010 and 2011 with the County. 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.
3. We confirmed the amounts paid from Champaign County to the Commission during 2010 and 2011 with the County. 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.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for four employees from 2011 and one payroll check for five employees from 2010 from the Payroll Warrant Register and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Warrant Register 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 were 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.
2. For any new employees selected in step 1 we determined whether the following information in the employees' personnel files was consistent with the information used to compute gross and net pay related to this check:

**Payroll Cash Disbursements (Continued)**

- 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

3. 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 the fiscal agent (Logan County Treasurer), 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	December 23, 2011	\$ 840.59	\$ 840.59
State income taxes	January 15, 2012	December 23, 2011	\$ 136.65	\$ 136.65
OPERS retirement	January 30, 2012	December 23, 2011	\$1,273.73	\$1,273.73

4. We haphazardly selected and recomputed one termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Payroll Warrant Register:
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The Commission's payout policy.

The amount paid was consistent with the information recorded in a. through c. above.

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Detail Expense 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 Detail Expense 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 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.

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, flowing style.

**Dave Yost**  
Auditor of State

May 30, 2012



# Dave Yost • Auditor of State

**LUC REGIONAL PLANNING COMMISSION**

**LOGAN 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 26, 2012**