



Dave Yost • Auditor of State



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Shelby County Regional Planning Commission
Shelby County
129 East Court Street
Sidney, Ohio 45365

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Shelby 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 Shelby 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 Shelby County Treasurer. The amounts agreed.
2. We agreed the January 1, 2010 beginning fund balances recorded in the Fund History Report to the December 31, 2009 balances in the prior year documentation 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 Revenue History 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.

Fees Charged To Subdivisions (Continued)

2. We obtained a list of the participating political subdivisions for 2011 and 2010. We scanned the Revenue History Report to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2011 and 2010. We noted that the invoices are sent at the beginning of December each year for the following year dues, and some subdivisions are paying their dues early. There were 23 participating political subdivisions for 2011, and we determined that 12 subdivisions paid their 2011 dues in December 2010, and the remaining 11 subdivisions paid their 2011 dues during 2011, for a total of 23 subdivisions. For 2010 we noted there were 23 participating political subdivisions and we determined that 6 subdivisions paid their 2010 dues in December 2009, and the remaining 17 subdivisions paid their 2010 dues during 2010, for a total of 23 subdivisions.

Intergovernmental and Other Confirmable Cash Receipts

1. We selected five receipts from the County Auditor's Appropriation History Report from 2011 and five from 2010.
 - a. We compared the amount from the County Auditor's Appropriation History Report to the amount recorded in the Revenue History Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund. We found no exceptions.
 - c. 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 three employees from 2011 and one payroll check for two employees from 2010 from the Payroll Journal Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal Report, to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account code(s) 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 the new employee selected in step 1 we determined whether the following information in the employees' 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(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 paid, and if the amounts paid agreed to the amounts withheld during the final withholding, plus the employer's share where applicable, period during 2011. We noted the following:

Payroll Cash Disbursements (Continued)

| <u>Withholding (plus employer share, where applicable)</u> | <u>Date Due</u> | <u>Date Paid</u> | <u>Amount Due</u> | <u>Amount Paid</u> |
|--|------------------|-------------------|-------------------|--------------------|
| Federal income taxes & Medicare | January 31, 2012 | December 27, 2011 | \$ 436.71 | \$ 436.71 |
| State income taxes | January 15, 2012 | December 22, 2011 | 38.07 | 38.07 |
| School District income taxes | January 31, 2012 | January 6, 2012 | 10.51 | 10.51 |
| City of Sidney income taxes | January 31, 2012 | January 13, 2012 | 60.20 | 60.20 |
| OPERS retirement | January 30, 2012 | January 27, 2012 | 1,438.02 | 1,438.02 |

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 Journal Report:
 - 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 Appropriation History 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 Appropriation History 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 Appropriation History 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 5, 2012



Dave Yost • Auditor of State

SHELBY COUNTY REGIONAL PLANNING COMMISSION

SHELBY 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**