



**WARREN COUNTY REGIONAL PLANNING COMMISSION
WARREN COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2012-2011



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Warren County Regional Planning Commission
Warren County
406 Justice Drive
Lebanon, Ohio 45036

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Warren 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, 2012 and 2011, 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. Warren County is custodian for the Commission's deposits, and therefore the County's deposit and investment pool holds the Commission's assets. We compared the Commission's fund balances reported on its December 31, 2012 Annual Financial Report to the balances reported in Warren County's accounting records. The amounts agreed.
2. We agreed the January 1, 2011 beginning fund balances recorded in the Annual Financial Statement to the December 31, 2010 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2012 beginning fund balances recorded in the Annual Financial Statement to the December 31, 2011 balances in the Annual Financial Statement. 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, 2012 and two receipts of the fee charged to a participating subdivision from the year ended 2011 recorded in the duplicate cash receipts book and determined whether the:
 - a. Receipt amount agreed to the amount recorded in the Detailed Revenue Ledger. 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.
2. We obtained a list of the participating political subdivisions for 2012 and 2011. We scanned the Detailed Revenue Ledger to determine whether it included the proper number of receipts for *Fees Charged to Subdivisions* for 2012 and 2011. We noted that there were 27 participating political subdivisions for 2012 and 25 such receipts posted. For 2011 we noted that there were 27 participating political subdivisions and 24 such receipts posted. Payments by members is voluntary and the Commission accounted for the members that did not pay.

Intergovernmental Cash Receipts

1. We compared the amounts paid from the Warren County to the Commission during 2012 and 2011. 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, 2012 and 10 over-the-counter cash receipts from the year ended 2011 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Detailed Revenue Ledger. 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.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2010.
2. We inquired of management, and scanned the Detailed Revenue Ledger and Detailed Expenditure Ledger for evidence of debt issued during 2012 or 2011 or debt payment activity during 2012 or 2011. We noted no new debt issuances, nor any debt payment activity during 2012 or 2011.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2012 and one payroll check for five employees from 2011 from the biweekly payroll ledgers and:
 - a. We compared the hours and pay rate, or salary recorded in the biweekly payroll ledgers 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 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:
- 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, 2012 to determine whether remittances were timely charged by the fiscal agent (Warren County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2012. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2013	December 24, 2012	\$962	\$962
State income taxes	January 15, 2013	December 24, 2012	\$172	\$172
Local income tax	January 15, 2013	December 20, 2012	\$71	\$71
OPERS retirement	January 30, 2013	December 21, 2012	\$1,796	\$1,796

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Detailed Expenditure Ledger for the year ended December 31, 2012 and ten from the year ended 2011 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 Detailed Expenditure Ledger 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.

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.



Dave Yost
Auditor of State

March 21, 2013



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WARREN COUNTY REGIONAL PLANNING COMMISSION

WARREN 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
APRIL 16, 2013