



Dave Yost • Auditor of State



COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT  
LICKING COUNTY

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

Coshocton, Fairfield, Licking, Perry Solid Waste District  
Licking County  
675 Price Road  
Newark, Ohio 43055

We have performed the procedures enumerated below, with which the Board of Directors and the management of Coshocton, Fairfield, Licking, Perry Solid Waste District, Licking County, Ohio (the District) 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, 2013 and 2012, 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 and Investments

1. Licking County is custodian for the District's deposits and investments, and therefore the County's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2013 Financial Report to the balances reported in Licking County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Financial Report to the December 31, 2011 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the Financial Report to the December 31, 2012 balances in the Financial Report. We found no exceptions.

### Tipping Fees and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the Suburban Landfill Inc., Tunnel Hill Reclamation Landfill LLC, and Pine Grove Landfill Inc. to the District during 2013 and 2012. They confirmed payment of the following amounts to the District:

Company	2013 Payments	2012 Payments
Suburban Landfill, Inc.	\$464,407.42	\$464,314.80
Tunnel Hill Reclamation, LLC	\$876,192.31	\$1,076,549.68
Pine Grove Landfill, Inc.	\$390,759.99	\$428,829.52

### **Tipping Fees and Other Confirmable Cash Receipts (Continued)**

- a. We compared the amount confirmed with the amount the District recorded in its receipt records. The only difference was Tunnel Hill Reclamation confirmed \$47,702.52 more than the District recorded during 2012 (December, 2011 payment of \$69,444.12 recorded as a receipt in January, 2012; and December, 2012 payment of \$117,146.64 recorded as a receipt in January, 2013), and confirmed \$45,536.06 less than the District recorded in 2013 (December, 2012 payment of \$117,146.64 recorded as a receipt in January, 2013; and December, 2013 payment of \$71,610.58 recorded as a receipt in January, 2014). Because the differences were due to timing, we did not consider this an exception.
  - 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.
2. We obtained the July 2012 and March 2013 total tonnage reports from the landfills in step 1.
    - a. We recalculated the dollar amount sent to the District based on the rates in force during the period and agreed to the amounts posted to the Districts ledgers. We found no exceptions.

### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the Detail Revenue Transaction Ledger and Detail Expense Transaction Ledger for evidence of debt issued during 2013 or 2012 or debt payment activity during 2013 or 2012. We noted no new debt issuances, nor any debt payment activity during 2013 or 2012.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for all employees from 2013 and one payroll check for all employees from 2012 from the Detail Expense Transaction Ledger and:
  - a. We compared the hours and pay rate, or salary amount recorded in the Detail Expense Transaction Ledger to supporting documentation (timecard, legislatively or statutorily-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. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2013 to determine whether remittances were timely charged by the fiscal agent Licking County, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2013. We noted the following:

**Payroll Cash Disbursements (Continued)**

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Charged to District</b>	<b>Amount Due (Withheld)</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2014	December 27, 2013	\$380.32	\$380.32
State income taxes	January 15, 2014	December 27, 2013	\$83.23	\$83.23
Local income tax	December 31, 2013	December 27, 2013	\$60.94	\$60.94
OPERS retirement	January 30, 2014	January 11, 2014	\$1,024.68	\$1,024.68

3. 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 Detail Expense Transaction Ledger
  - a. Accumulated leave records
  - b. The employee's pay rate in effect as of the termination date
  - c. The District'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 Transaction Ledger for the year ended December 31, 2013 and ten from the year ended 2012 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 Transaction 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.
  - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(D). We found no exceptions.
  - e. The disbursement was allowable under Ohio Rev. Code Section 3734.57(G), and the Districts policies and procedures. We found no exceptions.

**Compliance – Budgetary**

1. We compared the total estimated receipts from the *Amended Official Certificate of Estimated Resources*, required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.36(A)(1), to the amounts recorded in the Budget Summary Report for the General fund for the years ended December 31, 2013 and 2012. The amounts agreed.
2. We scanned the appropriation measures adopted for 2013 and 2012 to determine whether, for the General fund, the Directors appropriated separately for "each office, department, and division, and within each, the amount appropriated for personal services," as is required by Ohio Rev. Code Sections 5705.28(B)(2) and 5705.38(C). We found no exceptions.

**Compliance – Budgetary (Continued)**

3. We compared total appropriations required by Ohio Rev. Code Sections 5705.28(B)(2), 5705.38 and 5705.40, to the amounts recorded in the Budget Summary Report for 2013 and 2012 for the General fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Budget Summary Report.
4. Ohio Rev. Code Section 5705.28(B)(2)(c) prohibits appropriations from exceeding the estimated revenue available for expenditure (receipts plus beginning unencumbered cash). We compared total appropriations to total estimated revenue for the General fund for the years ended December 31, 2013 and 2012. We noted that appropriations did not exceed estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibit expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2013 and 2012 for the General fund, as recorded in the Budget Summary Report. We noted that expenditures did not exceed appropriations.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District'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 District, and is not intended to be, and should not be used by anyone other than these specified parties.



**Dave Yost**  
Auditor of State

Columbus, Ohio

August 13, 2014





# Dave Yost • Auditor of State

**COSHOCTON, FAIRFIELD, LICKING, PERRY SOLID WASTE DISTRICT**

**LICKING 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  
AUGUST 28, 2014**