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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Maumee Valley Planning Commission
Defiance County
1300 East Second Street, Suite 200
Defiance, Ohio 43512-2485

We have performed the procedures enumerated below, with which the Board of Commissioners and the management of Maumee Valley Planning Organization, Defiance County, Ohio (the Organization) 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

1. Fulton County is custodian for the Organization's deposits and therefore the County's deposit and investment pool holds the Organization's assets. We confirmed the Organization's fund balances reported on its December 31, 2013 Cash Reconciliation to the balances reported in Fulton County's accounting records. The amounts agreed.
2. We agreed the January 1, 2012 beginning fund balances recorded in the Cash Accounts Transaction Ledger to the December 31, 2011 balances in documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2013 beginning fund balances recorded in the Cash Accounts Transaction Ledger to the December 31, 2012 balances in the Cash Accounts Transaction Ledger. We found no exceptions.

Contract Service Fees

1. We haphazardly selected 10 General Fund collection cash receipts from the year ended December 31, 2013 and 10 General Fund collection cash receipts from the year ended 2012 recorded in the Revenue Transaction Ledger and determined whether the:
 - a. Receipt amount per the Revenue Transaction Ledger agreed to the amount recorded to the credit of the customer's account in the Accounts Receivable – Invoice Tracking Report. The amounts agreed.
 - b. Amount charged for the related billing period:

- i. Agreed with the debit to accounts receivable in the Accounts Receivable – Invoice Tracking report for the billing period. We found no exceptions.
 - ii. Complied with rates in force during the audit period. We found no exceptions.
 - c. Receipt was posted to the proper fund, and was recorded in the year received. We found no exceptions.
2. We read the Accounts Receivable – Invoice Tracking Report.
- a. We noted this report listed \$10,150 and \$1,000 of accounts receivable as of December 31, 2013 and 2012, respectively.
 - b. Of the total receivables reported in the preceding step, none were recorded as more than 90 days delinquent.

Intergovernmental and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from the United States Economic Development Administration (EDA) to the Organization during 2013 and 2012 with the EDA. 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 the Ohio Department of Development (ODOD) to the Organization during 2013 and 2012 with ODOD. 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 the Ohio Public Works Commission (OPWC) to the Organization during 2013 and 2012 with OPWC. 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.

Debt

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of December 31, 2011.
2. We inquired of management, and scanned the Revenue Transaction Ledger and 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 five employees from 2013 and one payroll check for five employees from 2012 from Payroll Transmittal Reports and:
 - a. We compared the hours and pay rate, or salary recorded in the Employee Detail Adjustment Report Payroll Transmittal Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
 - b. We determined whether the fund and account codes to which the check was posted were reasonable based on the employees' duties as documented in the payroll records. 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 payroll records 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. Departments and funds 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, 2013 to determine whether remittances were timely charged by the fiscal agent (Fulton County), and if the amounts charged agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding, period of 2013. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2014	December 17, 2013	\$1,993.57	\$1,993.57
State income taxes	January 15, 2014	December 17, 2013	351.43	351.43
Local income tax	January 15, 2014	December 19, 2013	231.80	231.80
OPERS retirement	January 30, 2014	January 2, 2014	3,901.92	3,901.92
School taxes	January 31, 2014	December 19, 2013	76.24	76.24

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 Transmittal Report:

- a. Accumulated leave records.
- b. The employee's pay rate in effect as of the termination date.
- c. The Organization's payout policy.

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

Non-Payroll Cash Disbursements

We haphazardly selected ten disbursements from the Expense Transaction Ledger for the year ended December 31, 2013 and ten from the year ended December 31, 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 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.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Organization'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 Organization, 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

April 9, 2014



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MAUMEE VALLEY PLANNING ORGANIZATION

DEFIANCE 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 22, 2014**