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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Champaign Countywide Public Safety Communications Center
Champaign County
1512 South US Highway 68, Suite 100A
Urbana, Ohio 43078

We have performed the procedures enumerated below, with which the Council members and the management of the Champaign Countywide Public Safety Communications Center (the Center) agreed, solely to assist the Council in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2014 and 2013, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Council 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. We tested the mathematical accuracy of the December 31, 2014 and December 31, 2013 Financial Statements. We found no exceptions.
2. We agreed the January 1, 2013 beginning fund balances recorded in the 2013 Financial Statements to the December 31, 2012 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2014 beginning fund balances recorded in the 2014 Financial Statements to the December 31, 2013 balances in the 2013 Financial Statements. We found no exceptions.
3. Champaign County is the custodian for the Center's deposits and therefore, the County's deposit and investment pool holds the Center's assets. We compared the Center's fund balances reported on the 2014 and 2013 Financial Statements to the balances reported in the Champaign County's accounting records. The amounts agreed.

Property Taxes, Intergovernmental and Other Confirmable Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2014 and one from 2013:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the Champaign County Transaction History Report. The amounts agreed.

- b. We determined whether the receipt was allocated to the proper fund(s) as required by Ohio Rev. Code Sections 5705.05-.06 and 5705.10. We found no exceptions.
 - c. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
 2. We scanned the Champaign County Transaction History Report to determine whether it included two real estate tax receipts for 2014 and 2013. We noted the Champaign County Transaction History Report included the proper number of tax receipts for each year.
 3. We selected five receipts from the State Distribution Transaction Lists (DTL) from 2014 and two from 2013. We also selected three receipts from the 9-1-1 Ohio Council and Advisory Board Monthly Allocation Disbursement Reports from 2013.
 - a. We compared the amount from the above reports to the amount recorded in the Champaign County Transaction History Report. The amounts agreed.
 - b. We determined whether these receipts were allocated to the proper fund(s). We found no exceptions.
 - c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2012.
2. We inquired of management, and scanned the Champaign County Transaction History Reports for evidence of debt issued during 2014 or 2013 or debt payment activity during 2014 or 2013. We noted no new debt issuances, nor any debt payment activity during 2014 or 2013.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for five employees from 2014 and one payroll check for five employees from 2013 from the Earnings and Deduction Register and:
 - a. We compared the hours and pay rate, or salary recorded in the Champaign County Distribution and Transmittal Reports to supporting documentation (timecard, legislatively approved rate or salary). We noted two exceptions. Two employees were paid an Officer in Charge pay differential of \$0.25 per hour. The first employee was paid an additional \$0.25 per hour for 56 hours (\$14) and the second employee was paid an additional \$0.25 per hour for 72 hours (\$18). However, the Center did not have documentation of legislature approval in the minutes, policies, etc. that specified the rate for the Officer in Charge pay differential. The Center should approve and maintain documentation for all pay rates to help assure proper payments.
 - 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, 2014 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2014. We noted the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2015	December 10, 2014 December 19, 2014	\$6,101.85	\$6,101.85
State income taxes	January 15, 2015	December 10, 2014 December 19, 2014	\$485.65	\$485.65
Village of Catawba income tax	January 31, 2015	December 19, 2014	\$25.50	\$25.50
Village of Mechanicsburg income tax	January 31, 2015	December 19, 2014	\$19.47	\$19.47
Village of St. Paris income tax	January 31, 2015	December 19, 2014	\$21.37	\$21.37
City of Urbana income tax	January 31, 2015	December 19, 2014	\$540.04	\$540.04
Mechanicsburg School District income tax	January 31, 2015	December 10, 2014 December 19, 2014	\$92.04	\$92.04
West Liberty Salem School District income tax	January 31, 2015	December 23, 2014	\$49.12	\$49.12
OPERS retirement	January 30, 2015	December 23, 2014	\$7,775.71	\$7,775.71

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 Champaign County Distribution and Transmittal Reports:
 - a. Accumulated leave records
 - b. The employee's pay rate in effect as of the termination date
 - c. The Center'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 Champaign County Transaction History Reports for the year ended December 31, 2014 and ten from the year ended 2013 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 Champaign County Transaction History Reports 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 Center'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 Center, 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

July 7, 2015



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CHAMPAIGN COUNTYWIDE PUBLIC SAFETY COMMUNICATIONS CENTER COUNCIL

CHAMPAIGN 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
JULY 21, 2015**