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Certified Public Accountants, A.C.

**COSHOCTON, FAIRFIELD, LICKING, PERRY
SOLID WASTE DISTRICT
LICKING COUNTY
Agreed-Upon Procedures
For the Years Ended December 31, 2015 and 2014**

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...“bringing more to the table”

Tax – Accounting – Audit – Review – Compilation – Agreed Upon Procedure – Consultation – Bookkeeping – Payroll
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- Association of Certified Anti - Money Laundering Specialists •



Dave Yost • Auditor of State

Board of Directors
Coshocton, Fairfield, Licking, Perry Solid Waste District
675 Price Road
Newark, OH 43055

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Coshocton, Fairfield, Licking, Perry Solid Waste District, Licking County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2014 through December 31, 2015. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Coshocton, Fairfield, Licking, Perry Solid Waste District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 18, 2016

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**CFLP SOLID WASTE DISTRICT
LICKING COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 22, 2016

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

We have performed the procedures enumerated below, with which the Board of Directors and the management of the **Coshocton, Fairfield, Licking, Perry Solid Waste District, Licking County**, (the District) and the Auditor of State 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, 2015 and 2014, 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, 2015 Financial Report to the balances reported in Licking County's accounting records. The amounts agreed.
2. We agreed the January 1, 2014 beginning fund balances recorded in the Financial Report to the December 31, 2013 balances in the documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2015 beginning fund balances recorded in the Financial Report to the December 31, 2014 balances in the Financial Report. We found no exceptions.

Tipping Fees and Other Confirmable Cash Receipts

1. We confirmed the amounts paid from Suburban Landfill, Tunnel Hill Reclamation, and Pine Grove Landfill to the District during 2015 and 2014. They confirmed payment of the following amounts to the District.



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Tipping Fees and Other Confirmable Cash Receipts (Continued)

Company	2015 Payments	2014 Payments
Suburban Landfill	\$1,137,493.91	\$677,242.65
Tunnel Hill Reclamation	\$789,704.80	\$1,026,661.55
Pine Grove Landfill	\$561,416.58	\$461,414.20

- a. We compared the amount confirmed with the amount the District recorded in its receipt records. Suburban Landfill confirmed \$9,016.83 and \$50,707.07 more than the District recorded during 2015 and 2014, respectively. The District recorded offsetting amounts as receipts on January 28, 2016 and January 27, 2015, respectively. Tunnel Hill Reclamation confirmed \$65,049.84 more and \$71,610.58 less in 2015 and 2014, respectively. The District recorded these amounts as receipts on January 4, 2016 and January 2, 2014, respectively. Because the differences were due to timing, we did not consider these as exceptions.
 - 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 October 2015 and March 2014 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 District's ledgers. We found no exceptions.
 3. We confirmed the amounts paid as reimbursements from the Coshocton County Auditor to the District during 2014 with the County Auditor. 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.
 4. We confirmed the amounts paid as reimbursements from the Fairfield County Auditor to the District during 2014 with the County Auditor. 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.
 5. We confirmed the amounts paid as reimbursements from the Licking County Auditor to the District during 2014 with the County Auditor. 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.
 6. We confirmed the amounts paid as reimbursements from the Perry County Auditor to the District during 2014 with the County Auditor. 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.

Tipping Fees and Other Confirmable Cash Receipts (Continued)

7. We confirmed the amounts paid as reimbursements from Frank's Used Auto Parts to the District during 2014 with Frank's Used Auto Parts. 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.
8. We confirmed the amounts paid as reimbursements from Lancaster Fairfield Community Action to the District during 2014 with Lancaster Fairfield Community Action. 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, 2013.
2. We inquired of management, and scanned the Audit Trail by Account for evidence of debt issued during 2015 or 2014 or debt payment activity during 2015 or 2014. We noted no new debt issuances, nor any debt payment activity during 2015 or 2014.

Payroll Cash Disbursements

1. We haphazardly selected one payroll check for all employees from 2015 and one payroll check for all employees from 2014 from the Audit Trail by Account Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Audit Trail by Account Report 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 was 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, 2015 to determine whether remittances were timely charge by the fiscal agent Licking County, and if the amounts charged agreed to the amounts withheld, plus the employer's share, where applicable, during the final withholding period of 2015. We noted the following:

Payroll Cash Disbursements (Continued)

Withholding (plus employer share, where applicable)	Due Date	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2016	December 28, 2015	\$525.91	\$525.91
State income taxes	January 15, 2016	December 28, 2015	\$89.79	\$89.79
Local taxes	January 31, 2016	December 28, 2015	\$66.16	\$66.16
OPERS retirement	January 30, 2016	January 13, 2016	\$794.68	\$794.68

Non-Payroll Cash Disbursements

1. We haphazardly selected ten disbursements from the Audit Trail by Account Report for the year ended December 31, 2015 and ten from the year ended December 31, 2014 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 Audit Trail by Account 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.
 - d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code Section 5705.41(D). We found no exceptions.
 - e. The disbursement was allowable under Ohio Rev. Code Section 3734.57(G), and the District's policies and procedures. We found no exceptions.

Compliance – Budgetary

1. We compared the total estimated receipts from the *Amended 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, 2015 and 2014. The amounts agreed.
2. We scanned the appropriation measures adopted for 2015 and 2014 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.
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 Expense Report for 2015 and 2014 for the General Fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Expense Report.

Compliance – Budgetary (Continued)

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, 2015 and 2014. We noted that appropriations did not exceed estimated revenue.
5. Ohio Rev. Code Sections 5705.28(B)(2) and 5705.41(B) prohibits expenditures (disbursements plus certified commitments) from exceeding appropriations. We compared total expenditures to total appropriations for the years ended December 31, 2015 and 2014 for the General Fund, as recorded in the Budget Summary Report. We noted no funds for which expenditures exceeded appropriations.
6. We scanned the Statement of Cash Position Report for the years ended December 31, 2015 and 2014 for negative cash fund balances. Ohio Rev. Code Section 5705.10 (I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. We noted no funds having negative cash fund balances.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 60 days after the close of the fiscal year. We reviewed AFDRS to verify the District filed their financial information within the allotted timeframe for the years ended December 31, 2015 and 2014. No exceptions noted.

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, the Auditor of State, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio



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
JULY 28, 2016**